

**File of the
Council of the City of Easton, Pa.**

Ordinance No.

SESSION 2010

Bill No. 37

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Introduced by: Ken Brown – October 13, 2010
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Enacted by Council:
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AN ORDINANCE:

AUTHORIZING THE SALE AND LEASEBACK OF THE CITY’S CENTRAL FIRE STATION TO THE EASTON MUNICIPAL AUTHORITY (“AUTHORITY”) FOR \$[NOT TO EXCEED \$4,950,000]; AUTHORIZING AND APPROVING A LEASE AGREEMENT WITH THE AUTHORITY AND SETTING FORTH AND APPROVING THE FORM THEREOF; AUTHORIZING AND APPROVING A GUARANTY AGREEMENT BY THE CITY ON BEHALF OF THE HOLDERS OF THE NOTE ISSUED BY THE AUTHORITY TO FINANCE ITS ACQUISITION OF THE CITY’S CENTRAL FIRE STATION AND SETTING FORTH AND APPROVING THE FORM THEREOF; DECLARING THE LEASE AGREEMENT AND GUARANTY AGREEMENT OF THE CITY TO CONSTITUTE LEASE RENTAL DEBT OF THE CITY; APPROVING THE TERMS OF THE NOTE TO BE ISSUED BY THE AUTHORITY IN CONNECTION THEREWITH AND SPECIFYING THE SECURITY THEREFOR; APPROVING AND AUTHORIZING THE EXECUTION AND DELIVERY OF THE PROPOSAL OF THE PURCHASER THEREOF; AUTHORIZING THE PROPER OFFICERS TO EXECUTE AND DELIVER THE LEASE AND GUARANTY; AND AUTHORIZING AND DIRECTING THE PREPARATION, CERTIFICATION AND FILING OF THE PROCEEDINGS WITH THE DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT.

WHEREAS, the City of Easton, Northampton County, Pennsylvania (the “City” or “Local Government Unit”) has caused the incorporation of the Easton Municipal Authority, as municipal authority incorporated under the laws of the commonwealth of Pennsylvania (the “Authority”) for the purposes set forth in the Municipalities Authorities Act, 53 Pa.C.S. sections 5601, et. seq. (the “Authorities Act”) including, without limitation, the purpose of assisting the City in undertaking the Project, as described below;

WHEREAS, the City has determined to undertake a project (the “Project”) consisting of the sale of the City’s Central Fire Station located at 11 N. Sixth Street, Easton, Pennsylvania, Northampton County Tax Parcel ID #L9SE2A-8-11-0310E, (the “Leased Premises”) to the Authority pursuant to an Agreement of Sale between the Authority, as purchaser, and the City, as seller, (the “Agreement of Sale”) and the concurrent leasing

of the Leased Premises back from the Authority pursuant to a Lease Agreement (the "Lease Agreement");

WHEREAS, the Authority and City have received realistic cost estimates through actual bids, option agreements or professional estimates from persons qualified by experience as to the costs of the Project, the total estimated cost of which is not less than \$4,950,000;

WHEREAS, the City has determined that the proceeds from the sale of the Leased Premises to the Authority (the "Sale Proceeds") shall be used for and towards the payment of City indebtedness issued for the payment of a certain legal settlement amount (the "Use of Sale Proceeds");

WHEREAS, the Authority proposes to issue its Guaranteed Lease Revenue Note, Series of 2010 (the "Note") to finance its acquisition of the Leased Premises and to pay the costs of issuance of the Note in the aggregate principal amount of \$[not to exceed \$4,950,000] in accordance with the Authorities Act;

WHEREAS, the City and the Authority have retained VALCO Capital, Ltd. as financial consultant (the "Financial Consultant") in connection with the Project and the issuance of the Note;

WHEREAS, the Authority, as lessor, and the City, as lessee, have determined to enter into the Lease Agreement, whereunder the Authority agrees, among other things, to lease the Leased Premises to the City upon the terms set forth therein;

WHEREAS, pursuant to the Lease Agreement, the City shall acknowledge that it has a contractual obligation thereunder to make rental payments (the "Rentals") to the Authority at such times and in such amounts as shall be sufficient for the Authority to make all payments of principal and interest under the Note as the same shall become due and that, in order to make such payments under the Lease Agreement it must appropriate sufficient sums for the payment of the Rentals in its annual budgets, and as security for such budgeting and appropriation the City irrevocably pledges its full faith, credit and taxing power;

WHEREAS, the Authority will assign its right, title and interest in and to the Lease Agreement and all Rentals to the Purchaser pursuant to an Assignment, to be dated as set forth herein (the "Assignment");

WHEREAS, as additional security for the payment of the Note when due by the Authority, the City has determined to execute and deliver to _____, as purchaser of the Note ("Purchaser"), a Guaranty Agreement (the "Guaranty Agreement"), pursuant to which the City unconditionally guarantees for the benefit of Purchaser the full payment of the principal of and interest

on the Note, and covenants that it shall appropriate and duly and punctually pay or cause to be paid the full amount of such principal and interest on the dates and at the places and in the manner stated in the Note, and for such budgeting, appropriation and payment the City has pledged its full faith, credit and taxing power;

WHEREAS, upon the advice of the Financial Consultant, the Authority and the City have determined that it was in the best interests of the Authority and the City for the Authority to pursue a negotiated bid for the Note from Purchaser, and as a result the Purchaser was requested to present the Authority and the City with a proposal for the purchase of the Note (the "Proposal"); and

WHEREAS, the Purchaser submitted its Proposal for the purchase of the Note at this meeting and, after consultation with the Financial Consultant, the City believes that it is in the best interest of the City for the Authority and the City to accept the Proposal and for the Authority to proceed with the sale of the Note to the Purchaser pursuant thereto; and

WHEREAS, the City has determined and now desires to authorize and to approve all of such actions as shall be necessary and appropriate to facilitate the issuance of the Note, the execution and delivery of the Agreement of Sale, Lease Agreement, Guaranty Agreement, Proposal and any other loan and other documents required by Purchaser in connection therewith (collectively, the "Transaction Documents") and the undertaking of the Project, all in accordance with the Pennsylvania Local Government Unit Debt Act, as codified by the Act of December 19, 1996 (P.L. 1158, No. 177) (the "Act") and other applicable law;

NOW THEREFORE, BE IT ENACTED, by the Council of the City, that:

SECTION 1. Authorization of Project. The City hereby approves the Project described in the recitals hereto and authorizes the sale of the Leased Premises by the City to the Authority pursuant to the Agreement of Sale and the lease back of the Leased Premises from the Authority to the City pursuant to the Lease Agreement. The Agreement of the Sale and the Lease Agreement shall be substantially in the forms attached hereto as Exhibits "A" and "B", respectively, with such changes therein as may be made and approved by the City's Solicitor and the officers of the City executing the same pursuant to the authority of this Ordinance. The City shall take all action necessary to consummate the sale and leaseback of the Leased Premises pursuant to the Agreement of Sale and Lease Agreement. Once fully executed, copies of the Agreement of Sale and Lease Agreement shall be delivered to the City Clerk and shall be attached to this Ordinance and are hereby made a part hereof by this reference.

SECTION 2. Acceptance of Proposal and Issuance by Authority of the Note. The City hereby accepts and approves the Proposal of the Purchaser for the purchase of the Note of the Authority in the form of Exhibit "D" hereto, pursuant to which the Authority

incurs indebtedness in the aggregate principal amount of \$[not to exceed 4,950,000] pursuant to the Authorities Act by issuance of the Note, an assignment of the Authority's rights, title and interest in, to and under the Lease Agreement and all Rentals due thereunder to the Purchaser and the issuance of the Guaranty Agreement to the Purchaser. The Note is to be sold to the Purchaser at a price of \$[not to exceed 4,950,000], and dated the date of delivery. The Mayor or Deputy Mayor and City Clerk, or Assistant City Clerk in the absence of the City Clerk, respectively, or and duly appointed successors, as the case may be, are hereby authorized and directed to accept, execute and deliver the Proposal, to authorize the execution and delivery of the Transaction Documents upon settlement thereof and to execute all other documents and take all other actions necessary for the issuance of the Note and consummation of the Project. The City consents to and approves the assignment of the Authority's interest in the Lease Agreement, and rentals thereunder, to the Purchaser.

The Guaranty Agreement shall be substantially in the form of Exhibit "C" hereto, with such changes therein as may be made and approved by the City's Solicitor and the officers of the City executing the same pursuant to the authority of this Note. The City shall take all action necessary to consummate the transactions contemplated by the Transaction Documents. Once fully executed, copies of the Transaction Documents shall be delivered to the Clerk of the City and shall be attached to this Ordinance and are hereby made a part hereof by this reference. The officers of the City are hereby authorized to deliver the Guaranty Agreement to the Purchaser upon the Authority's receipt of the principal amount of the Note and upon compliance with all of the conditions precedent to such delivery required by the Act, this Ordinance and the Proposal.

SECTION 3. Classification as Lease Rental Debt. The obligations of the City hereunder and under the Lease Agreement and Guaranty shall be incurred as and shall constitute lease rental debt of the City.

SECTION 4. Useful Life. The realistic estimated useful life of the Project is not less than 15 years.

SECTION 5. Rentals. The semiannual payments to be paid by the City under the Lease Agreement and the Guaranty Agreement are set forth on Exhibit "E" hereto.

SECTION 6. Execution of Debt Statement and Note and Filing of Debt Proceedings. The Mayor and City Clerk of the Council or the Deputy Mayor or Assistant City Clerk, in the absence of the Mayor or City Clerk, respectively, or any duly appointed successors, as the case may be, are hereby directed to prepare and certify and to file the debt statement required by Section 8110 of the Act, to execute and deliver the Lease Agreement and Guaranty Agreement evidencing the lease rental debt to be incurred, and to prepare and certify all filings required pursuant to Section 8111 of the Act, pertaining to submission of the Pennsylvania Department of Community and

Economic Development (the "Department"), of the transcript of the proceedings, which shall include certified copies of this Ordinance, proofs of proper publication, the accepted Proposal for the purchase of the Note and such other documents as may be necessary in connection with the same and to take all such further action and to execute and deliver such other documents as may be necessary or appropriate to comply with all requirements of the Act or to carry out the intent and purposes of this Ordinance.

SECTION 7. Covenant to Pay Rentals and Note. The City covenants that, to the fullest extent authorized under law:

(a) The amount of the Rentals and other sums payable in each fiscal year under the Lease Agreement and the Guaranty Agreement shall be included in the City budget for that year;

(b) The City shall appropriate such amounts from its general revenues necessary for the payment of such Rentals and other sums;

(c) It shall duly and punctually pay, or cause to be paid from any sinking fund or any of its revenues or funds, the Rentals and all other sums payable by the city under the Lease Agreement and the Guaranty Agreement, to the extent of its obligation, on the dates, and at the places in the manner stated therein, according to the true intent and meaning thereof; and

(d) For such payment, budgeting and appropriation the City herewith irrevocably pledges its full faith, credit and taxing power.

SECTION 8. Sale of Note. In compliance with Section 8161 of the Act, the Council hereby determines that a private sale by negotiation is in the best financial interest of the Authority and City. The Note shall be sold at private sale by negotiation upon receipt of acceptable proposals for the purchase thereof, which proposal shall be in compliance with the provisions of the Act.

SECTION 9. Execution, Authentication and Delivery of, Lease Agreement and Guaranty Agreement. The Agreement of Sale, Lease Agreement and Guaranty Agreement shall be executed either manually or by facsimile by the Mayor or Deputy Mayor and shall have the corporate seal or facsimile thereof of the City affixed thereto and be duly attested by the City Clerk or Assistant Secretary (or any acting City Clerk or Assistant Secretary appointed for such purpose) of the Council. Furthermore, the Mayor or Deputy Mayor and City Clerk (or any acting City Clerk or Assistant Secretary appointed for such purpose) of the Council are authorized and directed to deliver the Agreement of Sale, Lease Agreement and Guaranty Agreement, but only after the Department has certified its approval pursuant to Section 8204 of the Act, and to execute and deliver such other documents and to take such other action as may be

necessary or appropriate in order to effectuate the issuance, sale and delivery of the Note and the consummation of the Project, all in accordance with this Note, the Act and the Proposal.

SECTION 10. Limitation on Indebtedness. It is declared that the lease rental debt to be incurred hereby, together with any other indebtedness of this Local Government Unit, is not in excess of any limitation imposed by the Act upon the incurring of debt by the City.

SECTION 11. Federal Tax Covenants. The City hereby covenants with the holder from time to time of the Note that it will at all times do and perform all actions and things within its power which are necessary or desirable in order to assure that interest paid on the Note will, for purposes of federal income taxation, be and remain excludable from the gross income of the recipients thereof and that it will refrain from doing or performing any act or thing that would cause such interest not to be so excludable and to otherwise comply with the requirements of Sections 103 and 141 through 150 of the Internal Revenue Code of 1986, as amended (the "Code"), and the regulations ("Regulations") thereunder. The City further covenants with the holder from time to time of the Note that it will make no investment or other use of the proceeds of the Note or Sale Proceeds, which, if such investment or use had been reasonably expected on the date of issuance of the Note, would cause the Note to be "arbitrage bond(s)" or "private activity bond(s)" within the meaning of the Sections 141 and 148 of the Code, and the regulations applicable thereto and that this covenant shall extend throughout the term of the Note and shall apply to all amounts which are proceeds of the Note and/or are Sale Proceeds for the purposes of said section and regulations. Neither the Director of Finance nor any other official or agent of the City shall make any investment inconsistent with the foregoing covenant. The Director of Finance and all other City officials responsible for investment shall follow the advice or direction of bond counsel for the Authority (the "Bond Counsel") as to investments, which may be made in compliance with this covenant. The appropriate officers of the City are hereby authorized to execute a tax compliance agreement (the "Tax Compliance Agreement"), to carry out the foregoing covenants. The Tax Compliance Agreement shall be substantially in the form acceptable to Bond Counsel, with such changes as may be approved by the officer executing the Tax Compliance Agreement, upon the advice of Bond counsel, such approval to be conclusively evidenced by such officer's execution of the Tax Compliance Agreement. If required under the Tax Compliance Agreement, there shall be established a "bond rebate fund", which shall be held and maintained by the City in accordance with the Tax Compliance Agreement, separate and apart from other funds of the City. The foregoing tax covenants in this Section 11 may be excused or modified if, and to the extent that, the City and the Authority receive an opinion of nationally recognized bond counsel that such absence of compliance will not adversely affect the exemption from federal income taxation of interest on the Note.

SECTION 12. Further Actions. The Mayor and Deputy Mayor, the City Controller, the Director of Finance and the City Clerk (or any Acting City Clerk or Assistant City Clerk appointed for such purpose), or any duly appointed successors, as the case may be, in the name of and on behalf of the City are hereby authorized to execute any agreements, instruments or documents and to do or cause to be done any and all acts and things deemed necessary or appropriate for the carrying out of the purposes of this Ordinance and to comply with the Act.

SECTION 13. Severability. In the event any provision, section, sentence, clause or part of this Ordinance shall be held to be invalid, such invalidity shall not affect or impair any remaining provisions, section, sentence, clause or part of this Ordinance, it being the intent of the Municipality that such remainder shall be and shall remain in full force and effect.

SECTION 14. Repealer. All prior Ordinances or parts thereof inconsistent herewith, are hereby repealed.

SECTION 15. Effective Date. This Ordinance shall take effect on the earliest date permitted by the City's Charter.

(signature page to follow)

ENACTED this _____ day of _____, 2010.

CITY OF EASTON

Attest: _____
(Assistant) City Clerk

BY: _____
(Deputy) Mayor

EXHIBIT "A"
TO ORDINANCE

AGREEMENT OF SALE

THIS AGREEMENT is made this ___ day of _____, 2010, by and between the CITY OF EASTON, Northampton County, Pennsylvania ("Seller"), and the EASTON MUNICIPAL AUTHORITY, a Pennsylvania municipal authority ("Buyer").

WITNESSETH:

Intending to be legally bound hereby, the parties hereto agree as follows:

1. Premise. Seller hereby agrees to sell to Buyer, and Buyer hereby agrees to purchase from Seller, that certain parcel of land located at 11 N. Sixth Street, Easton, Northampton County, Commonwealth of Pennsylvania, Northampton County Tax Parcel Identification #L9SE2A-8-11-0310E commonly known as Central Fire Station, as more particularly described by metes and bounds on Exhibit "A", attached hereto and made a part hereof, together with (a) any buildings and improvements located thereon; (b) any land lying in the bed of any street, road or alley, opened or proposed, abutting such land to the center line thereof; (c) any easement, privilege or right-of-way inuring to the benefit of said land; and (d) the appurtenances and hereditaments belonging or otherwise pertaining to said land ("Premises").

2. Purchase Price. The total purchase price ("Purchase Price") to be paid by Buyer for the Premises is not to exceed Four Million Nine Hundred Fifty Thousand Dollars (\$4,950,000), payable in cash or by cashier's, certified or title company check at Closing (hereinafter defined).

3. Title. Title to the Premises shall be conveyed as is, where is, with all faults and existing easements, encumbrances, and restrictions.

4. Conditions Precedent to Obligation. The obligations of the parties under this Agreement are conditioned upon the following, any of which may be waived in writing by Buyer:

(a) The simultaneous issuance and sale by Buyer of its Guaranteed Lease Revenue Note, Series of 2010, in the aggregate principal amount not to exceed Four Million Nine Hundred Fifty Thousand Dollars (\$4,950,000) (the "Note"), which shall occur no later than December 31, 2010;

(b) Seller's guaranty of the payment of the Note, as evidenced by Seller's execution and delivery to _____ of a Guaranty Agreement in the form of Exhibit "B", attached hereto and made a part hereof; and

(c) Seller's execution and delivery to Buyer of an Agreement of Lease (the "Lease") with respect to the remises in the form of Exhibit "C", attached hereto and made a part hereof.

In the event the conditions set forth herein are not satisfied by the Closing Date, then either party may, by notice to the other party, terminate this Agreement, whereupon this Agreement shall become null and void, and neither party shall have any further obligations hereunder.

The parties shall fully cooperate with and assist each other in satisfying the contingencies set forth above, including, without limitation, executing such documents as may be required in connection with Buyer's issuance of the Note.

5. Closing. Closing ("Closing") shall take place on the date of Buyer's issuance of the Note (the "Closing Date").

6. Possession; Deed. At Closing, Seller shall execute and deliver (acknowledged where necessary) to Buyer (a) a special warranty deed conveying title to the Premises; (b) an affidavit which states that Seller is not a "foreign person" as set forth in Section 1445 of the Internal Revenue Code of 1986, as amended ("Code"); and (c) such other affidavits and documents of the Premises free and clear of the rights of, or possession by, any party other than Seller pursuant to the Lease.

7. Closing Costs. Seller shall bear all closing charges and costs in connection with this transaction.

8. Notices and Assessments. Seller, at Seller's sole expense, shall comply with the requirements of any and all notices relating to the Premises which may be issued by any public authority on or before the date of Closing and shall pay for all work and improvements done or ordered to be done on or before the date of Closing by any such public authority which may result in the imposition of a lien against the Premises.

9. Miscellaneous.

(a) This Agreement contains the entire agreement between Seller and Buyer and there are no other terms, obligations, covenants, representations, statements, or conditions, oral or otherwise, of any kind or nature whatsoever. This Agreement may be modified only by an agreement in writing between the parties hereto.

(b) This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, personal representatives, successors and assigns.

(c) This Agreement shall be governed by the laws of the Commonwealth of Pennsylvania.

(d) Tender of an executed deed and purchase money is hereby waived.

(e) The date and time for the performance of all obligations hereunder shall be deemed to be of the essence of this Agreement.

(f) This Agreement may be executed in multiple counterparts, each of which shall be regarded for all purposes as an original, and such counterparts shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement, intending to be legally bound.

SELLER:
CITY OF EASTON

Attest: _____
Name: _____
Title: _____

By: _____
Name: _____
Title: _____

BUYER:
EASTON MUNICIPAL AUTHORITY

Attest: _____
Name: _____
Title: _____

By: _____
Name: _____
Title: _____

EXHIBIT "A"
TO AGREEMENT OF SALE
Legal Description

PARCEL NO. 1

ALL THAT CERTAIN message, tenement and lot of land situated at the northeast corner of Sixth and Northampton Streets, in the City of Easton, County of Northampton, and State of Pennsylvania, containing in front on Northampton Street thirty (30') feet and extending in depth two hundred and twenty (220') feet to Church Street.

BOUNDED on the South by Northampton Street; on the West by Sixth Street; on the North by Church Street; and on the East by land formerly of Anna Franklin Estate.

BEING THE SAME PREMISES WHICH Paul F. Ford, Trustee under the Will of Elizabeth A. Serfass, Paul F. Ford and Ruth T. Ford, his wife, Paul M. Ford and Nancy A. Ford, his wife, and Paul M. Ford, Executor of the Estate of Sarah H. Guadagnino, did, by Indenture dated March 27, 1975, grant and convey unto the City of Easton, said Deed being recorded in the Office of the Recorder of Deeds in and for Northampton County, at Easton, Pennsylvania, in Deed Book 510, Page 358.

PARCEL NO. 2

ALL THAT CERTAIN message, tenement and lot of land, lying and being in the City of Easton, in the County of Northampton and State of Pennsylvania, bounded and described as follows:

SITUATED on the North side of Northampton Street, in said City, between Fifth and Sixth Streets. **CONTAINING** on said Northampton Street, thirty (30) feet in front, and extending northwardly of equal width two hundred and twenty (220) feet to Church Street.

BOUNDED on the North by Church Street, on the South by Northampton Street, on the East and West by property late of Maria Serfass, and now or late of Orrin Serfass.

Premises known as 537-539 Northampton Street, Easton, PA.

EXCEPTING THEREFROM that portion of the above premises which Lillian M. Rothrock, et al., by their deed dated January 22, 1953 and recorded in the Office of the Recorder of Deeds in and for Northampton County, Pennsylvania, in Deed Book C. Volume 90, Page 439, granted and conveyed unto Metropolitan Edison Company.

BEING THE SAME PREMISES WHICH Ruth Franklin Rutt and Ira Rutt, her husband, William McCaffery, Individually, and as Executor of the Estate of Margaret McCaffery, and Cynthia Peacock, widow, by Indenture dated January 17, 1975, did grant and convey unto the City of Easton, said Deed being recorded in the Office of the Recorder of Deeds in and for Northampton County, at Easton, Pennsylvania, in Deed Book 510, Page 504.

BEING NORTHAMPTON COUNTY TAX PARCEL: L9SE2A-8-11

**EXHIBIT “B”
TO ORDINANCE**

**AGREEMENT OF LEASE
Dated _____, 2010**

From

**EASTON MUNICIPAL AUTHORITY,
as Lessor**

To

**CITY OF EASTON,
Northampton County, Pennsylvania,
as Lessee**

**SECURING
[NOT TO EXCEED \$4,950,000]
GUARANTEED LEASE REVENUE NOTE,
Series of 2010**

THIS AGREEMENT OF LEASE, made and entered into as of _____, 2010 (the "Lease") by and between the **EASTON MUNICIPAL AUTHORITY**, a body corporate and politic, organized and existing under and by virtue of the laws of the Commonwealth of Pennsylvania, (the "Authority"), as lessor, party of the first part, and the **CITY OF EASTON** (the "City"), which is a municipality duly organized and existing under the laws of the Commonwealth of Pennsylvania, as lessee, party of the second part.

WITNESSETH THAT:

WHEREAS, the Authority was created, and is existing under the Commonwealth of Pennsylvania (the "Commonwealth") Municipalities Authorities Act, 53 Pa.C.S. §§5601 et. seq., as amended (the "Act"); and

WHEREAS, the City has requested the Authority to undertake the financing of a project (the "Project") consisting of the purchase by the Authority of the City's Central Fire Station located at 11 N. Sixth Street, Easton, Pennsylvania (the "Premises") pursuant to an Agreement of Sale between the Authority and the City dated _____, 2010 (the "Agreement of Sale") and the concurrent lease of the Premises back by the City from the Authority to the City pursuant to the terms of this Lease; and (ii) paying the costs and expenses of issuing the Note (as such term is hereinafter defined); and

WHEREAS, the Authority is authorized by the Act to finance the Project; and

WHEREAS, the Authority will finance the Project through the issuance of its Guaranteed Lease Revenue Note, Series of 2010 (the "Note"), pursuant to the terms of the proposal from _____ ("Lender") dated _____, 2010 (the "Proposal"); and

WHEREAS, in furtherance of the Project and as required by the terms of the Agreement of Sale, the City will, on or before the date of execution hereof, transfer or cause to be transferred to the Authority, title in fee simple to the real property (the "Premises") described in Schedule "A", which is attached hereto and incorporated herein by this reference, free from all liens or encumbrances except such liens or encumbrances or other defects of title which are permitted under the Agreement of Sale; and

WHEREAS, this Lease and the Assigned Revenues (as such phrase is defined in Section 8 hereof) payable hereunder will be assigned to the Lender under an Assignment of Rents and Leases as security for the Note; and

WHEREAS, the City, as lessee, wishes to lease the Premises from the Authority, as lessor, and the Authority, as lessor, wishes to lease the same to the City, as lessee, upon the terms, covenants and conditions as hereinafter provided; and

NOW, THEREFORE, in consideration of the mutual covenants contained herein and intending to be legally bound hereby, the **AUTHORITY**, as lessor, **HEREBY** demises and **LEASES** unto the **CITY**, as lessee, the Premises described in Schedule "A", together with the

improvements and additions erected thereon and all fixed and all movable fixtures, equipment, furnishings, replacements, renewals and improvements thereof to be used exclusively for purposes approved under applicable law, **TO HAVE AND TO HOLD** the same unto the City for a term beginning , 200_, and ending , 20 , in accordance with each and all of the following conditions:

SECTION 1. DEFINITIONS. All capitalized terms and phrases used herein which are not otherwise defined, shall have the meanings ascribed to such terms and phrases in the Note and/or other documents and agreements executed and delivered in connection therewith (collectively, the "Loan Documents"), unless the context or use clearly indicates another or different meaning or intent. The rules of interpretation and construction set forth in the Loan Documents shall also be applicable hereto.

SECTION 2. TRANSFER OF REAL ESTATE. Pursuant to the terms of the Agreement of Sale, the City will, on or before the date of execution hereof by the parties hereto, transfer or cause to be transferred to Authority, title in fee simple to the Premises described in Schedule "A", free from all liens or encumbrances except such liens or encumbrances or other defects of title which are permitted under the Agreement of Sale.

SECTION 3. POSSESSION. The City shall be entitled to possession of the Premises for use as a municipal building. The City covenants and agrees to pay the Rentals (as such term is defined in Section 8 hereof) and other sums due and payable hereunder in the full amount and in a timely fashion.

The City shall not assign this Lease nor sublet the Premises except with the prior written approval of the Authority, or its assigns, and shall not permit the use of said Premises by anyone other than the City or any approved assignee or sublessee, and the agents and servants of the City or any approved assignee or sublessee; provided, however, that nothing herein shall prohibit the occasional use of the Premises by such public and private groups as the City is lawfully entitled to permit to use their other separately owned properties.

SECTION 4. TERMINATION - PURCHASE OF PREMISES. At the expiration or earlier termination of this Lease, the Authority shall sell to the City, and the City shall purchase from the Authority, for a purchase price of One Dollar (\$1.00), title in fee simple to the Premises, without any further notice which now or hereafter may be required by the laws of the Commonwealth, the requirements of any such notice being specifically waived.

SECTION 5. MAINTENANCE. The City agrees that in addition to the payment of said Rentals herein specified it will keep and maintain at its own expense, the Premises, or cause the same to be kept and maintained, in a state of good repair without cost to the Authority and will pay, or cause to be paid, all costs and charges necessary for such maintenance and repair and will replace, or cause to be replaced, all equipment and furnishings from time to time as may be necessary. It is understood that this provision applies to all repairs, major as well as minor, without exception. In the event the City shall fail to so maintain the Premises, the Authority may, but shall not be obligated to, undertake or cause to be undertaken, in its sole discretion, any maintenance, repair or replacement which it deems necessary, and the costs and expenses of any

such undertaking by the Authority shall be immediately due and payable by the City and shall be paid by the City upon written demand of the Authority and, absent such payment, shall constitute additional Rentals due hereunder, in accordance with Section 8.

SECTION 6. TAXES, ASSESSMENTS AND UTILITIES. The City agrees that it shall pay, or cause to be paid, all rents, charges and other amounts which shall become due for water, sewer services, gas, electricity or other utilities and services furnished and supplied to and upon any part of the Premises. The City further agrees to pay any levies, taxes, assessments or other charges to which the Premises, this Lease or said Rentals payable hereunder may at any time be subject or to which the Authority may be subject as owner and/or lessor of the Premises.

If any of the aforementioned amounts are not paid by the City, the Authority may, but shall not be obligated to, pay, in its sole discretion, the same on behalf of the City and any such payment by the Authority shall be immediately due and payable by the City and shall be paid by the City upon written demand of the Authority and, absent such payment, shall constitute additional Rentals due hereunder, in accordance with Section 8 hereof.

The City agrees that the Authority, by its representatives, may, at any reasonable time or times, enter upon the Premises or any part thereof for the purpose of examining the same. The Authority agrees that, to the extent possible, it will undertake any such examination (or cause such examination, to be undertaken) in a manner or manners which will not cause undue disruption to the City's activities.

SECTION 7. INSURANCE. The City covenants and agrees to maintain, or cause to be maintained, at its sole cost and expense, fire and casualty insurance with extended coverage on the Premises, including, all buildings, structures, improvements, equipment, furnishings and personal property on the Premises. Said insurance shall be in an aggregate amount of not less than the insurable value of such buildings, structures, improvements, equipment, furnishings and personal property or an amount sufficient to meet all co-insurance requirements, whichever is higher. Said insurance shall be written in the names of the City, and the Authority, so long as the Note is still outstanding, and, thereafter with loss payable to the Authority and the City as their interests may appear, except that where the loss is not in excess of \$100,000, such loss shall be payable to the City. It is understood and agreed that said Rentals and other sums payable hereunder shall continue to be payable at the time and in the amounts herein specified, without abatement, irrespective of whether or not any or all of the buildings, structures, improvements, furnishings, personal property or equipment on the Premises shall have been wholly or partially destroyed.

The City covenants and agrees to maintain, or cause to be maintained, at its sole cost and expense during the term of this Lease, such other insurance with respect to the Project in such amounts and against such hazards as are ordinarily insured against by persons owning properties of a similar nature in the same or similar localities. In the event such insurance proves inadequate, the City shall indemnify and save the Authority harmless from all liability in relation to any such claim for injury or damage and hereby specifically releases the Authority from any and all of such liability. All policies of insurance coverage required under this Section 7 shall

require that written notice shall be given to the City, the Authority and the Lender not less than thirty (30) days prior to termination, cancellation or non-renewal.

The Authority shall not be liable for any claim relating to the Premises, including, without limitation, any claim for injury or damage to any person or to any property at any time on the Premises, or any cause or claim whatever which may arise from the use, ownership, possession or condition of the Premises or buildings or from ice thereon, or from water, rain or snow which may leak into, issue or flow from any part of the Premises or said buildings, or from the pipes or plumbing of the same, or from any other place or quarter, or from any other cause, during the term of this Lease. The City hereby specifically releases the Authority from any and all of such liability.

SECTION 8. RENTALS. The City acknowledges that it has a contractual obligation hereunder to make rental payments (the "Rentals") to the Authority during the term of this Lease. The City agrees that the City shall appropriate and pay to the Authority, or its assigns, the Rentals due hereunder in the amounts set forth in the schedule attached hereto and marked Schedule "B", on the dates specified therein, during the term of this Lease (the "Assigned Revenues").

The Authority and the City each acknowledge that this Lease and the obligations of the City hereunder to pay the Rentals (and any other sums due hereunder) constitute a lien or charge upon the funds of the City to pay the Rentals (and any other sums due hereunder) and that this Lease and the obligations of the City hereunder constitutes a debt or general obligation of the City. It is further acknowledged by the Authority and the City that the full faith and credit and the taxing power of the City is hereby pledged to the payment of the Rentals (and any other sums due hereunder).

Said Rentals are acknowledged and intended to consist of principal and interest components equal to the principal of and interest on the Note as such principal matures, and as such interest becomes due and payable. Schedule "B" sets forth the portions of each rental payment designated as interest and principal. Should, by reason of optional redemption, purchase or other cancellation of any Note, the amounts specified exceed the amount required for the payment of such principal and interest, the said amounts specified in Schedule "B" shall be reduced to the extent of such excess.

The City shall have the right to require prepayment of the Note, provided that the City provide the source of funds for the prepayment.

The City agrees to pay to the Authority or its assigns, as additional Rentals hereunder: (i) any amounts necessary to comply with the terms of the Loan Documents and Section 17 hereof; (ii) any amounts paid by the Authority on behalf of the City hereunder or any costs incurred by the Authority and required to be reimbursed to the Authority from the City in accordance with the terms hereof; and (iii) the annual fees and expenses of the Authority.

SECTION 9. AUDITS. The City agrees to furnish the Authority and the Lender with copies of the City's annual financial statements within one hundred and fifty (150) days of the

end of each fiscal year of City during the term of this Lease. In addition, for each year during the term of this Lease, the City shall submit to the Authority and Lender the City's annual budget within ten (10) days after it is approved by City Council.

SECTION 10. EVENTS OF DEFAULT. (i) Anyone or more of the following events shall constitute an "Event of Default" hereunder:

(1) The City fails to make payment of any Rental or other amount due hereunder in accordance with the terms hereof, or

(2) Except for events of default set forth in (3) below, the City shall fail or refuse to comply with any of its covenants set forth herein; or

(3) The City shall default in the due and punctual performance of any other agreements or obligation of the City contained in this Lease, which default can be remedied by the City, and such default shall continue for 60 days after written notice specifying such default and requiring the same to be remedied shall have been given to the City by the Authority, or

(4) If an Event of Default shall have occurred and be continuing under the Note and as a result of such Event of Default the Note shall have been declared due and payable by acceleration in accordance with its terms.

(i) If an Event of Default has occurred and is continuing, the Authority (or the Lender as its assignee) may, in addition to its other rights and remedies as may be provided herein or may exist at the time at law or in equity, exercise anyone or more of the following remedies:

(a) Upon notice to the City, declare all sums due or to become due hereunder to be immediately due and payable; or

(b) Upon notice to the City, declare this Lease terminated, forfeited and void and foreclose or terminate the estate or interest of the City in this Lease and the Premises; or

(c) By suit, action or proceeding at law or in equity, enforce all rights of the Authority, and require the City to carry out any agreements with or for the benefit of the owner of the Note and to perform its duties under the Act or this Lease; or

(d) Upon notice to the City, the Authority shall be entitled to the appointment of a receiver, for its security and benefit, of the Premises (including the buildings and the improvements thereon) and of the rents, issues, profits and other income thereof, with such ample powers as the court making such appointment shall confer.

(ii) No failure by the Authority to insist upon strict performance hereof or to exercise any remedy upon the occurrence of an Event of Default shall constitute a waiver of such default, or a waiver or modification of any provision hereof. Upon the occurrence of an Event of Default, the Authority may exercise any one or more of the remedies available to it hereunder separately or concurrently and as often as required to enforce the City's obligations hereunder. In addition

to the other remedies provided herein, the Authority shall be entitled to restraint by injunction of the violation, or attempted or threatened violation, by the City of any of the covenants, conditions or provisions hereof, or to a decree compelling specific performance of any of such covenants, conditions or provisions.

The waiver or forfeiture by the Authority of one or more of such Events of Default shall not constitute a waiver of any subsequent Event of Default or prevent the Authority from exercising any and all available remedies in the event of the occurrence of such a subsequent Event of Default.

The City hereby waives any exemption or immunity law or laws now in force or hereafter enacted.

(iii) All rights and remedies herein given or granted to the Authority are cumulative, non-exclusive and in addition to any and all rights and remedies that the Authority may have or be given by reason of any law, statute, ordinance or otherwise.

(iv) If the City shall default under any of the provisions of this Lease and the Authority or the Lender shall employ attorneys or incur other expenses for the collection of amounts payable hereunder or for the enforcement of performance or observance of any obligation or agreement on the part of the City contained in this Lease, the City will on demand therefor reimburse the Authority or the Lender, as the case maybe, for the reasonable fees and expenses of such attorneys and such other reasonable expenses so incurred.

SECTION 11. ASSIGNMENT. It is understood and agreed that the Authority, as of the date of this Lease, will assign all its right, title and interest in and to the Lease (except for its rights to receive notices hereunder, its rights to indemnification and its rights to receive the payment of its fees and expenses by the City) and the Rentals and will assign the Assigned Revenues to the Lender under the Loan Documents, and the City hereby consents to said assignment and pledge and agrees to pay or cause to be paid all Rentals payable hereunder in accordance therewith.

SECTION 12. SALES OF CERTAIN PROPERTY. The City may from time to time sell or otherwise dispose of any fixtures, chattels or equipment included in the Premises which, in the judgment of the City, shall no longer be used or usable as part of the Premises, but only if the City shall replace such fixtures, chattels or equipment with similar fixtures, chattels or with other fixtures, chattels or equipment which are useful for municipal purposes and are of approximately the same value. The City may retain the proceeds of any such sale or other disposition.

SECTION 13. IMPROVEMENTS. If the City shall have first obtained a certificate executed by the Chairman or Vice Chairman of the Authority, certified by its Secretary, consenting thereto, it may from time to time: (i) construct or otherwise acquire permanent improvements, additions, extensions or betterments to real or fixed property included in the building and facilities to be situated on the Premises; or (ii) make any changes and alterations in said building and facilities structural or otherwise. All renewals and replacements of the said

building and improvements, and all materials incorporated in the said building during the repair thereof, and all improvements, additions, extensions or betterments to real or fixed property included in the said building, which shall be constructed or otherwise acquired by the City, shall forthwith become the property of the Authority and shall thereafter constitute a part of the Premises for all of the purposes of this Lease.

SECTION 14. REPRESENTATIONS, WARRANTIES AND COVENANTS OF THE LESSEE. The City represents, warrants and covenants to the Authority as follows:

(i) The City is a city duly organized, validly existing and in good standing under the laws of the Commonwealth with full power and legal right to enter into this Lease and to perform its obligations hereunder. The execution, delivery and performance of this Lease by the City and the undertaking of the Project have been duly authorized by all necessary action;

(ii) This Lease constitutes the legal, valid and binding obligation of the City, enforceable in accordance with its terms (subject, as to enforcement of remedies to any bankruptcy, insolvency, reorganization, or similar laws and to equitable principles affecting creditors' rights generally);

(iii) Neither the execution and delivery of this Lease, the consummation of the transactions contemplated hereby or the undertaking of the Project, nor the fulfillment of or compliance with the terms and conditions of this Lease by the City will conflict with, violate or constitute a breach of any of the terms, conditions or provisions of, or constitute a default under, any indenture, lease, contract, agreement or any other instrument, or any existing law, rule or regulation, or decree or order of any court, to which the City is subject or by which any of its property is bound;

(iv) There is no action, suit, proceeding, claim, inquiry or, to the best of the knowledge of the City, investigation, at law or in equity, pending or, to the best of the knowledge of the City, threatened against the City, before or by any court, public body, agency or administrator, seeking to enjoin or prevent the issuance or use of the proceeds of the Note for the Project, the execution and delivery by the City of this Lease or wherein an unfavorable decision, ruling or finding would have a material adverse effect on the financial condition or operations of the City, or the validity or enforceability of the Note, the Loan Documents or this Lease;

(v) All approvals, consents and orders of any governmental authority, board, agency or commission having jurisdiction which would constitute a condition precedent to the performance by the City of its obligations hereunder and otherwise required by the terms and provisions of this Lease, have been duly obtained or to the knowledge of the City, can and will be obtained by the City on or prior to the time when needed;

(vi) The City acknowledges that this Lease requires it to pay the Rentals, all expenses, taxes, fees, insurance premiums, rebate payments and cash associated with the Project and the Premises without the right of offset.

SECTION 15. REPRESENTATIONS AND WARRANTIES OF THE AUTHORITY. The Authority represents, warrants and covenants to the City as follows:

(i) The Authority is a body corporate and politic created by and existing under the laws of the Commonwealth with full power and authority to enter into the transactions contemplated by this Lease and to carry out its obligations hereunder and has duly authorized the execution and delivery of this Lease, the Note, the Loan Documents to which it is a party and the assignment of this Lease to the Lender.

(ii) The issuance and sale of the Note, the execution and delivery of this Lease, the assignment hereof to the Lender, and the Loan Documents to which it is a party, and the performance of the covenants and agreements of the Authority contained in this Lease, the assignment thereof to the Lender, and the Loan Documents to which it is a party, have been duly authorized by all necessary action, and all other acts and things required under the laws of the Commonwealth to make this Lease, the assignment hereof to the Lender, the Note and the Loan Documents to which it is a party, the valid and legally binding obligations of the Authority enforceable in accordance with their terms (subject, as to enforcement of remedies, to any bankruptcy, insolvency, reorganization, or similar laws or equitable principles affecting the enforcement of creditors' rights generally) have been completed;

(iii) All approvals, consents and orders of any governmental authority, board, agency or commission having jurisdiction which would constitute a condition precedent to the performance by the Authority of its obligations hereunder or under the Note or the Loan Documents have been duly obtained;

(iv) There is no action, suit or proceeding, at law or in equity, before or by any court, public board or body, pending or, to the knowledge of the Authority, threatened against the Authority, affecting the existence of the Authority or in any way contesting or affecting the validity or enforceability of this Lease, the assignment hereof to the Lender, the Note or the Loan Documents, or contesting the power of the Authority to finance the costs of the Project.

SECTION 16. COMPLIANCE WITH THE INTERNAL REVENUE CODE OF 1986, AS AMENDED.

(i) The City and the Authority covenant not to take or permit or fail to take or permit any action, use, application, investment or reinvestment of the proceeds of the Note in connection with the Project, if such action or failure to take action would cause the interest on the Note to be subject to Federal income tax or included in gross income for Federal income tax purposes under Section 103 of the Internal Revenue Code of 1986, as amended (the "Code") or would cause the Note to be "arbitrage bonds" within the meaning of Section 148(a) of the Code nor will the City operate the Premises or permit or cause the same to be operated in any manner which would cause the interest on the Note to be subject to Federal income tax in the hands of the owners of the Note or take or permit any action which will result in the Note becoming "private activity bonds" as defined in Section 141 of the Code. To that end, the City and the Authority covenant that they will comply with all requirements of Section 148 of the Code to the extent applicable to the Note and the proceeds thereof.

(ii) The City and the Authority, as applicable, further covenant that:

(1) Not more than ten percent (10%) of the proceeds of the Note (the "Allowable Portion") will be used directly or indirectly in any trade or business carried on by any person other than a governmental unit;

(2) If the Allowable Portion is used directly or indirectly in any trade or business carried on by any person other than a governmental unit, the amount used: (a) for purposes that are not related to the purposes for which the Note is being issued; and (b) for purposes that are disproportionate but related to the purposes for which the Note is being issued will not exceed five percent (5%) of the proceeds of the Note. For purposes of this subsection (2), the terms "related" and "disproportionate" shall have the meanings given thereto in Section 141 (b) (3) of the Code;

(3) If proceeds of the Note are used directly or indirectly to make or finance loans to any person other than a governmental unit, the amount so used will not exceed five percent (5%) of the proceeds of the Note;

(4) The City shall take such action as shall be necessary, or as the Authority may reasonably request, and shall cooperate with the Authority, to enable the Authority to comply with the provisions of the Code to the extent that such compliance is required to maintain the exclusion of interest on the Note from gross income for Federal income tax purposes.

SECTION 17. REBATE. The Code provides that certain interest income earned on the investment of the proceeds of the Note must be rebated and/or paid as yield reduction amounts to the United States at the times and in the manner set forth in the Code. The City covenants that it shall cooperate with the Authority and Lender in determining the amounts to be rebated and/or pay yield reduction amounts (if any) and in paying such rebate amounts and/or yield reduction amounts to the United States, and covenants to pay or cause to be paid, as additional Rentals hereunder in accordance with Section 8 hereof, all such amounts due. In the event the City receives from the Lender any amounts which should have been rebated or paid as yield reduction amounts to the United States, the City agrees, upon written request of the Authority or the Lender, to return such amounts to the Lender or Authority, as instructed, for rebate and/or yield reduction amounts to the United States in accordance with the Code. Any monies remaining in any rebate fund, after payment in full of the Note and after payment of the final amount required to be rebated and/or paid as yield reduction amounts to the United States shall have been made or received for such purpose, shall be paid over to the City.

SECTION 18. SEVERABILITY. If any term or provision hereof or the application thereof shall for any reason be held to be invalid or unenforceable, the remaining terms and provisions and all other applications of such term or provision shall not be affected thereby, and each term and provision hereof shall be valid and enforceable to the fullest extent permitted by law.

SECTION 19. EXCULPATION AND INDEMNITY. (i) In the exercise of the power of the Authority and any of its members, officers, employees and agents (an "Authority Representative") hereunder, including without limitation the application of monies and the investment of funds, neither the Authority nor any Authority Representative shall be accountable

to the City for any action taken or omitted by it or its members, officers, employees and agents in good faith and reasonably believed by it or them to be authorized or within the discretion or rights or powers conferred upon it or them hereunder. The Authority and Authority Representatives shall be protected in its or their acting upon any paper or document believed by it or them to be genuine, and it or they may reasonably rely upon the advice of Counsel and may but need not require further evidence of any fact or matter before taking any action. No recourse shall be had by the City for any claims based on this Lease or on the Loan Documents against any Authority Representative alleging personal liability on the part of such person.

The City, to the extent not prohibited by law, will indemnify, hold harmless and release the Authority and each Authority Representative against and from any and all claims, losses, damages, liabilities and expenses, including out-of-pocket expenses and legal fees and expenses (a "Loss ") to which the Authority or any Authority Representative may become subject arising out of or based upon any alleged act or omission in connection with the Project, including without limitation any Loss which arises out of or is based upon: (a) any injury or damage to any person or to any property at any time on the Premises or arising from any cause whatever in connection with the use, possession or condition of the Premises or from ice thereon, or from water, rain or snow which may leak into, issue or flow from any part of said Premises, or from pipes or plumbing with respect to the Premises, or from any other place or quarter, or from any other cause; (b) any untrue statement of a material fact relating to the City or the Project contained in any materials relating to the Note; or (c) a breach by the City of, or its failure to perform, any of its representations, warranties, covenants or undertakings in this Lease, unless and to the extent the Loss arises solely from the bad faith, willful misconduct, fraud or deceit of the Authority or any Authority Representative. In the event any such claim is made or action brought against the Authority or any Authority Representative, the Authority shall give prompt written notice of such claim to the City. The Authority may direct the City to assume the defense of the claim and any action brought thereon and to pay all reasonable expenses incurred therein; or the Authority may assume the defense of any such claim or action, the reasonable costs of which shall be paid by the City; provided however, that the City at its own expense may engage its own Counsel to participate in the defense of any such claim or action and, provided further, that the written consent of the City shall be required prior to the settlement of any such claim or action by the Authority, which consent shall not be unreasonably withheld. The defense of any such claim or action shall include the taking of all actions necessary or appropriate thereto.

(ii) Nothing in this Lease shall be construed to limit the Authority's rights or defenses which arise as a matter of law or to limit the sovereign immunity of the Commonwealth or the Authority.

(iii) The provisions of this Section 19 shall survive the termination of this Lease and the payment of the Note.

SECTION 20. ENVIRONMENTAL MATTERS AND ENVIRONMENTAL INDEMNITY.

(i) The City represents and warrants that neither the City nor, to the best of its knowledge, any other person has: (1) used, installed or disposed of any Hazardous Materials (as

such phrase is hereinafter defined) on, from, or affecting the Premises except in full compliance with Applicable Environmental Laws (as such phrase is hereinafter defined); or (2) received any notice from any governmental authority with regard to Hazardous Materials on, from or affecting the Premises.

(ii) The City shall not use the Premises, nor allow it to be used, to generate, manufacture, refine, transport, treat, store, handle, dispose, transfer, produce or process Hazardous Materials except in full compliance with Applicable Environmental Laws. The City shall comply, and enforce compliance by all tenants and subtenants, if any, with all Applicable Environmental Laws and shall keep the Premises free and clear of any liens imposed pursuant to any Applicable Environmental Laws.

(iii) If the City receives any notice from any governmental authority with regard to Hazardous Materials on, from or affecting the Premises, or any notice of violation of Applicable Environmental Laws, the City shall promptly notify the Authority and shall take all actions necessary to clean up and remove all Hazardous Materials on, from or affecting the Premises in accordance with all Applicable Environmental Laws and to the satisfaction of the Authority.

(iv) The phrase "Applicable Environmental Laws" shall mean, without limitation, all of the legal requirements of any governmental authority pertaining to the preservation or enhancement of the quality of the environment or regulating or restricting the use, transfer, storage or remediation of Hazardous Materials and the rules, regulations adopted and publications promulgated pursuant thereto at any time. The phrase "Hazardous Materials" shall mean any substance or material regulated under any Applicable Environmental Laws.

(v) The City, to the extent not prohibited by law, agrees to indemnify, hold harmless and release the Authority and each Authority Representative against and from any and all claims, losses, damages, liabilities and expenses including out-of-pocket expenses and legal fees and expenses to which the Authority or any Authority Representative may become subject out of or based upon any failure by the City to comply with or the failure of the Premises to be kept in compliance with the Applicable Environmental Laws. The provisions of this Section 20(v) shall be in addition to and not in lieu of any other indemnification of the Authority by the City set forth herein and the provisions of this Section 20(v) shall survive the termination of this Lease and the payment of the Note.

SECTION 21. REFERENCES TO STATUTES, GOVERNMENTAL AGENCIES, ETC. A reference herein to a statute or to a regulation issued by a governmental agency includes the statute or regulation in force as of the date hereof, together with all amendments and supplements thereto and any statute or regulation substituted for such statute or regulation, unless the specific language or the context of the reference herein clearly includes only the statute or regulation in force as of the date hereof. A reference herein to a governmental agency, department, board, commission or other public body or to a public officer includes an entity or officer which or who succeeds to substantially the same functions as those performed by such public body or officer as of the date hereof, unless the specific language or the context or the reference herein clearly includes only such public body or public officer as of the date hereof.

SECTION 22. GOVERNING LAW. This Lease shall be governed by and construed in accordance with the internal laws of the Commonwealth.

SECTION 23. AMENDMENTS AND SUPPLEMENTS. Subject to applicable provisions of the Loan Documents, the parties hereto from time to time may enter into any written amendments hereof (and supplements hereto which thereafter shall form a part hereof) as do not adversely affect the rights of or the security of the Lender, as follows:

- (i) to cure any ambiguity or to cure, correct or supplement any defect or inconsistency contained herein or in any amendment hereto; or
- (ii) to grant to or confer upon the Authority any additional rights, remedies, powers, authority or security that lawfully may be granted to or conferred upon it; or
- (iii) to reflect a change in applicable law including, without limitation, any change in the Code or the regulations promulgated thereunder; or
- (iv) to provide terms not inconsistent with the Loan Documents or this Lease Agreement; provided however that no such amendment shall reduce the security provided hereby for the benefit of the Lender.

Copies of any such amendment must be delivered to the Lender. All other amendments shall be approved by the Lender.

SECTION 24. NOTICES. All notices required or authorized to be given by the City, the Authority, or the Lender pursuant to this Lease shall be in writing and shall be sent by first class mail, postage prepaid, hand delivery or facsimile transmission with confirming copy, to the following addresses:

City:

City of Easton
One South Third Street
Easton, PA 18042

With copy to:

Authority:

Easton Municipal Authority

Attention: _____

With a copy to:

Michael A. Gaul, Esquire
King, Spry, Herman, Freund & Faul, LLC
1 W. Broad St., Suite 700
Bethlehem, PA 18018

Lender:

Attention: _____

or to such other addresses or telecopier numbers as may from time to time be furnished to the parties, effective upon the receipt of notice thereof given as set forth above. Each party identified above shall send a duplicate copy of all certificates, notices, correspondence, or other data and materials which it is required to give pursuant to this Lease to each of the other parties so identified.

SECTION 25. QUIET ENJOYMENT. Upon payment of the Rentals and performance of all covenants, terms, conditions, agreements and obligations under this Lease, the City shall have the peaceful and quiet enjoyment of the Premises without hindrance, interruption or disturbance by the Authority or those claiming by, through, or under the Authority.

SECTION 26. COUNTERPARTS. This Lease may be executed in multiple counterparts, each of which shall be regarded for all purposes as an original, and such counterparts shall constitute but one and the same instrument.

SECTION 27. HEADINGS. All headings herein are for convenience of reference only and shall not affect the interpretation of any provision hereof.

IN WITNESS WHEREOF, EASTON MUNICIPAL AUTHORITY, has caused this Lease to be executed in its name by its Chairman or Vice-Chairman and its seal to be hereunto affixed and the same to be attested by the signature of its Secretary or Assistant Secretary, and the **CITY OF EASTON, NORTHAMPTON COUNTY, PENNSYLVANIA**, has caused this Lease to be executed in its name by the Mayor or Deputy Mayor of the City and its seal to be hereunto affixed and the same attested by the signatures of its City Clerk or an Assistant City Clerk, all as of the day and year first above written.

EASTON MUNICIPAL AUTHORITY

[SEAL]

By: _____
(Vice) Chairman

Attest:

(Assistant) Secretary

**CITY OF EASTON,
Northampton County, Pennsylvania**

[SEAL]

By: _____
(Deputy) Mayor

Attest:

(Assistant) City Clerk

EXHIBIT "C"

TO ORDINANCE

GUARANTY AGREEMENT

THIS GUARANTY AGREEMENT (the "**Guaranty Agreement**") is made this day of _____, 2010 by the **CITY OF EASTON** ("**Guarantor**") in favor of _____ ("**Lender**").

BACKGROUND

WHEREAS, the City has caused the incorporation of the Easton Municipal Authority, a municipal authority incorporated under the laws of the Commonwealth of Pennsylvania (the "**Authority**") for the purposes set forth in the Municipalities Authorities Act, 53 Pa. C.S. Sections 5601 et. seq. (the "**Authorities Act**");

WHEREAS, the City has determined to undertake a project consisting of the sale of the City's Central Fire Station located at 11 N. Sixth Street, Easton, Pennsylvania (the "**Leased Premises**") to the Authority pursuant to an Agreement of Sale between the Authority, as purchaser, and the City, as seller, dated _____, 2010, and the concurrent leasing of the Leased Premises back from the Authority pursuant to a Lease Agreement dated _____, 2010 (the "**Lease**");

WHEREAS, the City has determined that the proceeds from the sale of the Leased Premises to the Authority shall be used for and towards the payment of City indebtedness for the payment of a certain legal settlement amount;

WHEREAS, the Authority proposes to issue to Lender its Guaranteed Lease Revenue Note, Series of 2010 (the "**Note**") to finance its acquisition of the Leased Premises and to pay the costs of issuance of the Note in the principal amount of not to exceed \$4,950,000 in accordance with the Authorities Act and pursuant to the terms of the Form of Proposal of Lender dated _____, 2010 (the "**Proposal**"); and

WHEREAS, as additional security for the payment of the Obligations (as hereinafter defined) when due by the Authority, the City has agreed to unconditionally guarantee to the Lender the full payment of the principal of and interest on the Note, and covenant that it shall appropriate and duly and punctually pay or cause to be paid the full amount of such principal and interest on the dates and at the places and in the manner stated in the Note, and for such budgeting, appropriation and payment the City has pledged its full faith, credit and taxing power, pursuant to the terms of this Guaranty Agreement.

NOW, THEREFORE, for good and valuable consideration, and intending to be legally bound hereby, Guarantor irrevocably and unconditionally agrees with Lender as follows:

1. **Definitions.** For purposes of this Guaranty Agreement:

1.1 "Event of Default" shall include each of the following:

(a) A failure to timely pay any amount due under the Note or any of the other documents executed in connection with the issuance thereof (collectively with the Note, the "**Loan Documents**");

(b) Guarantor's failure to perform any of Guarantor's obligations under this Guaranty Agreement beyond any applicable notice and cure period provided for herein; and

(c) Guarantor contests the validity or enforceability of this Guaranty Agreement.

1.2 "**Guaranteed Obligations**" means (a) the full and timely payment of the Obligations, and (b) the full, timely and complete compliance with, and punctual performance by the Authority of, each and every obligation, covenant, agreement, representation and warranty to be complied with or performed by the Authority under the Loan Documents.

1.3 "**Obligations**" shall mean all obligations, indebtedness and liabilities of the Authority under the Note, together with all interest, fees, costs, attorneys' fees and other sums payable in connection with the foregoing.

2. **Unlimited Continuing Guaranty and Suretyship Obligation.**

2.1 **Unlimited Guaranty.** Guarantor guarantees to the Lender and becomes a surety to the Lender for the Guaranteed Obligations. The liability of Guarantor hereunder is unlimited. THIS GUARANTY AGREEMENT IS A CONTINUING GUARANTY AND SURETYSHIP AGREEMENT AND SHALL CONTINUE IN FORCE UNTIL ALL GUARANTEED OBLIGATIONS HAVE BEEN PAID OR SATISFIED IN FULL AS DETERMINED BY THE LENDER.

GUARANTOR ACKNOWLEDGES THAT THIS GUARANTY AGREEMENT AND THE OBLIGATIONS OF THE GUARANTOR HEREUNDER CONSTITUTE A LIEN OR CHARGE UPON THE FUNDS OF THE GUARANTOR TO PAY ALL SUMS DUE HEREUNDER AND THAT THIS GUARANTY AGREEMENT AND THE OBLIGATIONS OF GUARANTOR HEREUNDER CONSTITUTES A DEBT OR GENERAL OBLIGATION OF GUARANTOR. IT IS FURTHER ACKNOWLEDGED BY GUARANTOR THAT THE FULL FAITH AND CREDIT AND THE TAXING POWER OF GUARANTOR IS HEREBY PLEDGED TO THE PAYMENT OF ALL GUARANTEED OBLIGATIONS.

2.2 **Exercise of Lender's Rights.** Guarantor understands and agrees that: (a) the Lender may, at any time following an Event of Default, at its discretion, proceed against Guarantor and/or any security for this Guaranty Agreement in such order and

manner as the Lender shall determine in its sole discretion; (b) Guarantor's liability under this Guaranty Agreement is not limited to the value or proceeds realized by the Lender from a sale or other liquidation of any collateral for this Guaranty Agreement; and (c) the Lender may, at any time following an Event of Default, proceed against any and all assets of Guarantor to obtain payment of the Guaranteed Obligations.

2.3 **Financial Covenants.** During the term of this Guaranty Agreement, Guarantor shall submit to Lender copies of Guarantor's annual financial statements within one hundred and fifty (150) days of the end of each fiscal year of Guarantor or as soon as such documents are available, whichever is later. In addition, for each year of the term of this Guaranty Agreement, Guarantor shall submit to Lender its annual budget within ten (10) days after it is approved by Guarantor's council.

3. **Scope and Duration of Liability.**

3.1 **Primary Liability.** The Guaranteed Obligations are primary, absolute, independent, irrevocable and unconditional. This agreement is an agreement of suretyship as well as of guaranty and without being required to proceed first against the Authority or any other person or entity, or against any other security for the Guaranteed Obligations, the Lender may proceed directly against Guarantor upon the occurrence of an Event of Default.

3.2 **Duration.** This Guaranty Agreement shall remain in full force and effect until all of the Guaranteed Obligations are fully, finally and irrevocably paid, complied with and performed and until all sums received by the Lender thereunder are no longer subject to rescission or repayment upon the bankruptcy, insolvency or reorganization of the Authority or Guarantor. If at any time a payment or payments by the Authority or Guarantor on any of the Guaranteed Obligations, or any part thereof, are subsequently invalidated, declared to be fraudulent or preferential, set aside or are required to be repaid to a trustee, receiver or any other person or entity under any bankruptcy act, state or federal law, common law or equitable cause, then to the extent of such payment or payments, the Guaranteed Obligations intended to be satisfied shall be revived and continued in full force and effect as if such payment or payments had not been made.

3.3 **Remedies.** Upon the occurrence of an Event of Default, Guarantor shall immediately pay, comply with and perform such of the Guaranteed Obligations as the Lender shall direct, irrespective of whether the Guaranteed Obligations directed by the Lender to be paid, complied with and performed by Guarantor are those which gave rise to the Event of Default.

4. **Unconditional Enforceability.**

4.1 **Enforceability.** The Guaranteed Obligations shall be unconditional and irrevocable, irrespective of:

- (a) the genuineness, validity or enforceability of the Note or any of the Loan Documents;
- (b) any limitation of liability of the Authority or any other person or entity contained in the Loan Documents;
- (c) the existence of any security given to secure the Loan Documents;
- (d) any change in the Authority's financial condition, operations, loan status or collateral position;
- (e) the impossibility or illegality of performance on the part of the Authority of the Authority's obligations under the Loan Documents;
- (f) any defense that may arise by reason of the incapacity or lack of authority of the Authority, any other guarantor or other person or entity or the failure of the Lender to file or enforce a claim against the estate of the Authority in any bankruptcy or other proceedings; or
- (g) any other circumstances, occurrences or conditions, whether similar or dissimilar to any of the foregoing, which might otherwise constitute a legal or equitable defense, discharge or release of a guarantor or surety.

5. **Release/Modification/Information.** The Lender may at any time and from time to time, with or without consideration, release or discharge Guarantor, the Authority or any one or more other guarantors of or sureties for any or all of the Guaranteed Obligations, agree to the substitution, exchange or release of all or any part of the collateral securing the Obligations, obtain or receive any additional collateral or suretyship obligations securing the Loan Documents, and/or modify, amend, increase, extend, renew or supplement any of the Guaranteed Obligations or the Loan Documents, all without notice to or further consent from Guarantor. Except as may be expressly agreed to by the Lender in writing, none of the foregoing actions shall in any way affect or diminish the liability of Guarantor under this Guaranty Agreement. The Lender has no obligation or commitment of any kind to inform or advise Guarantor of any information, occurrences or events regarding the Authority or the Authority's financial condition, operations or collateral position, including, without limitation, any material adverse change in such financial condition, operations or collateral position. Guarantor acknowledges that Guarantor shall be solely responsible for keeping informed as to any of the foregoing matters.

6. **Notices.** All notices, requests and other communication made or given in connection with this Guaranty Agreement shall be in writing and, unless receipt is stated herein to be required, shall be deemed to have been validly given if delivered personally to the individual, division or department to whose attention notices to a party are to be addressed, or by private carrier, or by registered or certified mail, return receipt requested, or by telecopy with the original forwarded by first class mail, in all cases with postage prepaid,

addressed as follows until some other address (or individual, division or department for attention) shall be designated by notice given in accordance with this paragraph:

To Guarantor:

City of Easton

With a Copy to:

To the Lender:

With a Copy to:

7. **Cumulative Remedies.** The rights, remedies, powers and privileges provided to the Lender herein or in any of the Loan Documents shall not be deemed exclusive, but shall be cumulative and shall be in addition to any other rights, remedies, powers and privileges of the Lender at law or in equity.

8. **Waivers.** Guarantor hereby fully, finally, unconditionally and irrevocably waives the following:

8.1 **Notices.** Notice of acceptance of this Guaranty Agreement by the Lender and any notice of the incurring by the Authority of the Guaranteed Obligations; presentment for payment, notice of nonpayment or demand, demand, protest, notice of protest and notice of dishonor or default to any party including the Authority and Guarantor; notice of any change in the Authority's financial condition, operations or collateral position; notice of any of the actions described in Section 5 hereof, and all other notices to which Guarantor may be entitled but which may legally be waived.

8.2 **Demand.** Demand for payment as a condition of liability under this Guaranty Agreement.

8.3 **Defenses.** Any defense or circumstance which might otherwise constitute a legal or equitable discharge of a guarantor or surety, including, without

limitation, any obligation of the Lender to proceed against the Authority prior to exercising its rights against Guarantor hereunder.

8.4 **Termination.** Any and all right to terminate Guarantor's obligations hereunder by delivery of written notice to the Lender or otherwise.

8.5 **Bond.** Any requirement for bonds, security or sureties required by statute, court rule or otherwise.

9. **Delay or Omission Not Waiver.** Neither the failure nor any delay on the part of the Lender to exercise any right, remedy, power or privilege under the Loan Documents upon the occurrence of any Event of Default or otherwise shall operate as a waiver thereof or impair any such right, remedy, power or privilege. No waiver of any Event of Default shall affect any later Event of Default or shall impair any rights of the Lender. No single, partial or full exercise of any rights, remedies, powers and privileges by the Lender shall preclude further or other exercise thereof.

10. **Binding Effect.** This Guaranty Agreement and all rights and powers granted hereby will bind and inure to the benefit of the parties hereto and their respective successors and assigns.

11. **Construction.** For purposes of this Guaranty Agreement, the singular shall be deemed to include the plural and the neuter shall be deemed to include the masculine and feminine as the context may require.

12. **Severability.** The provisions of this Guaranty Agreement and all other Loan Documents are deemed to be severable, and the invalidity or unenforceability of any provision shall not affect or impair the remaining provisions which shall continue in full force and effect.

13. **Governing Law.** This Guaranty Agreement has been made, executed and delivered in the Commonwealth of Pennsylvania and will be construed in accordance with and governed by the laws of such Commonwealth without regard to conflict of law principles.

14. **Counterparts.** This Guaranty Agreement may be executed in any number of counterparts, all of which taken together shall constitute one and the same instrument, and any of the parties hereto may execute this Guaranty Agreement by signing any such counterpart.

IN WITNESS WHEREOF, Guarantor has caused this Guaranty Agreement to be executed the day and year first above written.

CITY OF EASTON

By: _____
Name/Title: _____

**EXHIBIT “D”
TO ORDINANCE**

PURCHASER’S PROPOSAL

[to be attached hereto]

**EXHIBIT “E”
TO ORDINANCE**

MAXIMUM ANNUAL LEASE RENTAL OBLIGATIONS

File of the Council of the City of Easton, Pa.

ORDINANCE NO.

SESSION 2010

BILL. NO. 39

Introduced by: Kenneth Brown - November 10, 2010

Enacted by Council:

AN ORDINANCE: PROVIDING REVENUES AND APPROPRIATING SPECIFIC SUMS TO BE REQUIRED FOR THE **STATE HIGHWAY AID FUND** DURING THE FISCAL YEAR 2011

BE IT ORDAINED AND ENACTED BY THE COUNCIL OF THE CITY OF EASTON,
NORTHAMPTON COUNTY, PENNSYLVANIA

SECTION 1. For the income of the State Highway Aid Fund, the following revenues are anticipated for the year 2011.

ORG. NO.	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
		<u>Revenues</u>		
1115063	34100	Bank Interest	2,000.00	
	35703	Liquid Fuel Tax Grants	445,231.29	
	35705	Larry Holmes Dr. Trans. Agree	0.00	
	39141	Trans. Fm. Reserve	0.00	
	3992	Undesignated Current Year	0.00	
		TOTAL REVENUE		447,231.29

SECTION 2. For the State Highway Aid Fund, the following expenditures are anticipated for the fiscal year 2011

ORG. NO.	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
		<u>Expenditures</u>		
1115063	4222	Chemicals	0.00	
	4361	Electricity	416,343.29	
	43611	Electric - Traffic Lights	30,888.00	
	4474	Trans. to Debt. - Principal	0.00	
	4475	Trans. to Debt. - Interest	0.00	
	46472	Larry Holmes Drive	0.00	
	4992	Unreserved Fund Balance	0.00	

49921 Carry Forward Balance 0.00

TOTAL EXPENDITURES 447,231.29

SECTION 3. Excepting salary and wage items, any budget line item may be altered by the Administration without further councilmatic approval, up to an aggregate annual amount not to exceed 20 percent of the original budgeted amount for that line item; such alterations may be made only by transfers within the same budget category which includes the budget line to be altered. Any such transfer in excess of amounts authorized hereby shall require specific Councilmatic approval.

SECTION 4. The Administration may alter the line item account numbers to conform with the State's line item suggested format, but may not alter any budget figure without first acquiring City Council approval.

SECTION 5. All Ordinances or parts of ordinances inconsistent herewith be and they are hereby repealed.

SECTION 6. This ordinance shall become effective January 1, 2011.

Signed the day of December, 2010

ATTEST: _____
City Clerk

Mayor

File of the Council of the City of Easton, Pa.

ORDINANCE NO.

SESSION 2010

BILL NO. 41

Introduced by: Kenneth Brown - November 10, 2010

Enacted by Council:

AN ORDINANCE: PROVIDING REVENUES AND APPROPRIATING SPECIFIC SUMS TO BE REQUIRED FOR THE **ALPHA BUILDING OPERATING FUND** DURING THE FISCAL YEAR 2011.

BE IT ORDAINED AND ENACTED BY THE COUNCIL OF THE CITY OF EASTON, NORTHAMPTON COUNTY, PENNSYLVANIA.

SECTION 1. For the purposes of the Alpha Building Operating Fund for the fiscal year 2011 the following revenues are anticipated:

ORG. NO.	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
		<u>Revenues</u>		
2011000	34100	Bank Interest	0.00	
	34204	Rent of Buildings	470,000.00	
	34207	City Rent of Buildings	0.00	
	38014	Miscellaneous Non-Revenue	0.00	
	39110	Sale of Assets	0.00	
	3991	Prior Year Undesigned	0.00	
		TOTAL REVENUE		470,000.00

SECTION 2. For the purposes of the Alpha Building Operating Fund for the fiscal year 2011 the following expenditures are anticipated:

ORG. NO.	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
		<u>Expenditures</u>		
2011000	4310	Commission	0.00	
	4338	Parking	8,640.00	
	4351	Insurance	68,938.00	
	4361	Electricity	108,000.00	
	4362	Gas	23,000.00	
	4364	Sewer	4,500.00	
	4365	Solid Waste	0.00	
	4366	Water	4,000.00	

4373	Buildings	70,000.00
4430	Taxes	95,219.00
4452	Cleaning Service	33,000.00
4453	Contracted Maintenance	0.00
4530	To Governmental Units	54,703.00
4991	Contingency	0.00

TOTAL EXPENDITURES

470,000.00

SECTION 3. Excepting salary and wage items, any budget line item may be altered by the Administration without further Councilmatic approval, up to an aggregate annual amount not to exceed 20 percent of the original budgeted amount for that line item, such alteration may be made only by transfers within the same budget category which includes the budget line to be altered. Any such transfer in excess of amounts authorized hereby shall require specific Councilmatic approval.

SECTION 4. The Administration may alter the line item account numbers to conform with the State's line item suggested format, but may not alter any budget figure without first acquiring City Council approval.

SECTION 5. All Ordinances or parts of ordinances inconsistent herewith be and the same are hereby repealed.

SECTION 6. This ordinance shall become effective January 1, 2011.

Signed this day of December, 2010

ATTEST: _____
City Clerk

Mayor

File of the Council of the City of Easton, Pa

ORDINANCE NO.

SESSION 2010

BILL NO. 42

Introduced by: Kenneth Brown - November 10, 2010

Enacted by Council:

AN ORDINANCE: PROVIDING REVENUES AND APPROPRIATING SPECIFIC SUMS TO BE REQUIRED FOR THE **HEALTH BENEFITS FUND** DURING THE FISCAL YEAR 2011

BE IT ORDAINED AND ENACTED BY THE COUNCIL OF THE CITY OF EASTON, NORTHAMPTON COUNTY, PENNSYLVANIA

SECTION 1. For the purposes of the Health Benefits Fund Budget for the period from January 1, 2011 through December 31, 2011 the following revenues are anticipated:

ORG. NO.	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
		<u>Revenues</u>		
2521011	38012	Miscellaneous Revenue	0.00	
	380121	Retiree Contribution	350,000.00	
	380122	Employee Contribution	142,000.00	
	380123	Cobra/Other Contribution	21,000.00	
	380124	Employer Retiree Costs	130,227.11	
	38014	Miscellaneous Non-Revenue	25,000.00	
	39201	Trans. from General Fund	2,892,338.09	
	39204	Trans. From Recreation Fund	105,792.68	
	38206	Trans. from Water Fund	0.00	
	39260	Trans. from Sewer Fund	336,056.25	
		TOTAL REVENUES		4,002,414.13

SECTION 2. For the purposes of the Health Benefits Fund Budget for the period from January 1, 2011 through December 31, 2011 the following expenditures are anticipated:

ORG. NO.	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
		<u>Expenditures</u>		
2521011	4156	Health Insurance	216,797.49	
	41562	Health Claims Allowance	3,785,616.64	

File of the Council of the City of Easton, Pa

ORDINANCE NO.

SESSION 2010

BILL NO. 43

Introduced by: Kenneth Brown - November 10, 2010

Enacted by Council:

AN ORDINANCE: PROVIDING REVENUES AND APPROPRIATING SPECIFIC SUMS TO BE REQUIRED FOR THE **GENERAL INSURANCE FUND BUDGET** DURING THE FISCAL YEAR 2011

BE IT ORDAINED AND ENACTED BY THE COUNCIL OF THE CITY OF EASTON, NORTHAMPTON COUNTY, PENNSYLVANIA

SECTION 1. For the purposes of the General Insurance Fund Budget for the Fiscal Year 2011, the following revenues are anticipated:

ORG. NO.	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
2531000	341	Interest Earnings	0.00	
	3410	Dividend Income	0.00	
	38012	Miscellaneous Revenue	10,000.00	
	38018	Insurance Reimbursement	0.00	
	38099	Contingency	0.00	
	39141	Trans. from Reserve	0.00	
	39201	Trans. from General Fund	715,812.00	
	39206	Trans. from Water Fund	0.00	
	39242	Trans. from Alpha Fund	68,938.00	
	39260	Trans. from Sewer Fund	204,000.00	
	39500	Refunds Prior Year Expends	0.00	
		TOTAL REVENUE		998,750.00

SECTION 2. For the purposes of the General Insurance Fund Budget for the Fiscal Year 2011, the following expenditures are anticipated:

ORG. NO.	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
2531000	43121	Management Services	8,750.00	
	4314	Legal	0.00	
	4344	Other Expenses	0.00	

4351	Insurances	575,000.00
43511	Insurance Claim Allowance	415,000.00
4991	Contingency	0.00

TOTAL EXPENDITURES **998,750.00**

SECTION 3. Excepting Salary and Wage items, any budget line item may be altered by the Administration without further councilmatic approval, up to an aggregate annual amount not to exceed twenty (20) percent of the original budgeted amount for that line item; such alterations may be made only by transfers within the same budget category which includes the budget line item to be altered. Any such transfer in excess of amounts authorized hereby shall require specific councilmatic approval.

SECTION 4. The Administration may alter the line item account numbers to conform with the State's line item suggest format, but may not alter any budget figure without first acquiring City Council approval.

SECTION 5. All Ordinances or parts of ordinances inconsistent herewith be and the same are hereby repealed.

SECTION 6. This ordinance shall be come effective January 1, 2011.

Signed this day of December, 2010

ATTEST: _____
City Clerk

Mayor

File of the Council of the City of Easton, Pa.

ORDINANCE NO.

SESSION 2010

BILL NO. 44

Introduced by: Kenneth Brown - November 10, 2010

Enacted by Council:

AN ORDINANCE: PROVIDING REVENUES AND APPROPRIATING SPECIFIC SUMS TO BE REQUIRED FOR THE **UNEMPLOYMENT INSURANCE FUND** DURING THE FISCAL YEAR 2011.

BE IT ORDAINED AND ENACTED BY THE COUNCIL OF THE CITY OF EASTON, NORTHAMPTON COUNTY, PENNSYLVANIA

SECTION 1. For the purposes of the Unemployment Insurance Fund Budget for the fiscal year 2011 the following revenues are anticipated:

ORG. NO.	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
2541011	39201	Trans. from General Fund	24,263.40	
	39204	Trans. from Recreation Fund	763.00	
	39206	Trans. from Water Fund	0.00	
	39260	Trans. from Sewer Fund	2,223.60	
TOTAL REVENUE				27,250.00

SECTION 2. For the purposes of the Unemployment Insurance Fund Budget for the fiscal year 2011 the following expenditures are anticipated:

ORG. NO.	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
2541011	41632	UE Insurance Claim Allowance	11,962.00	
	43121	Mgmt. Services	0.00	
	4351	Insurances	15,288.00	
TOTAL EXPENDITURES				27,250.00

SECTION 3. Excepting salary and wage items, any budget line item may be altered by the Administration without further Councilmatic approval, up to an aggregate annual amount not to exceed twenty (20) percent of the original budgeted amount for that line item; such alterations may be made only by transfers within the same budget category which includes the budget line item to be altered. Any such transfer in excess of amounts authorized

File of the Council of the City of Easton, Pa.

ORDINANCE NO.

SESSION 2010

BILL NO. 45

Introduced by: Kenneth Brown - November 10, 2010

Enacted by Council:

AN ORDINANCE: PROVIDING REVENUES AND APPROPRIATING SPECIFIC SUMS TO BE REQUIRED FOR THE **WORKERS COMPENSATION FUND BUDGET** DURING THE FISCAL YEAR 2011.

BE IT ORDAINED AND ENACTED BY THE COUNCIL OF THE CITY OF EASTON, NORTHAMPTON COUNTY, PENNSYLVANIA.

SECTION 1. For the purpose of the Workers Compensation Fund Budget for the fiscal year 2011 the following revenues are anticipated:

ORG. NO.	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
2551011	341	Interest Earnings	0.00	
	39201	Transfer from General Fund	265,146.63	
	39204	Transfer from Recreation Fund	9,903.90	
	39260	Transfer from Sewer Fund	31,690.32	
TOTAL REVENUE				306,740.85

SECTION 2. For the purpose of the Workers Compensation Fund Budget for the fiscal year 2011 the following expenditures are anticipated:

ORG. NO.	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
2551011	43121	Mgmt. Services	75,000.00	
	4344	Other Expenses/Bank Fees	21,600.00	
	4351	Insurance	41,500.00	
	43511	Insurance Claim Allowance	168,640.85	
	4991	Contingency	0.00	
TOTAL EXPENDITURES				306,740.85

41602	PMRS Admin. Fee	40.00
41603	Pension Contributions/Bond	205,000.54
41604	Pension Contributions/Aggregated	26,829.92
4161	FICA	68,825.11
4162	Medicare	16,096.19
4163	Unemployment Compensation	2,223.60
4164	Workers' Compensation	31,690.32
4178	Accrued Terminal Leave	12,750.00
4179	Accrued Vacation	15,300.00
4182	Accrued Longevity	23,700.00
4184	Overtime	120,000.00
418351	Overtime - Pre Treatment	6,500.00
4194	Education	8,500.00
4210	Office Supplies	5,500.00
42111	Safety Supplies	6,000.00
4222	Chemicals	175,000.00
4225	Laboratory Supplies	4,000.00
4226	Cleaning Supplies	5,000.00
4230	Heating Oil	40,000.00
4231	Vehicle Fuel	4,000.00
4238	Clothing & Supplies	8,500.00
4240	Other Operating Supplies	0.00
4251	Vehicle Parts	5,000.00
4311	Accounting & Auditing	8,000.00
43121	Management Services	0.00
43122	Computer Maint. Contract	5,000.00
43125	Contract Expense Reimb.	0.00
4313	Eng./Architect Services	200,000.00
4314	Legal	0.00
4318	Drug Testing	200.00
4321	Telephone Monthly Charges	25,000.00
4351	Insurances	204,000.00
4361	Electricity	500,000.00
4362	Gas	0.00
4365	Solid Waste	400,000.00
4366	Water	19,000.00
4370	Repairs & Maint. Services	190,000.00
4384	Machinery/Equipment Rent	0.00
4420	Dues, Subscription & Membership	500.00
4530	To Governmental Units	384,199.11
45301	To Easton Joint Use Costs	32,060.52
4740	Machinery	70,000.00
4991	Contingency	100,000.00

File of the Council of the City of Easton, Pa.

ORDINANCE NO.

SESSION 2010

BILL NO. 47

Introduced by: Kenneth Brown - November 10, 2010

Enacted by Council:

AN ORDINANCE: PROVIDING REVENUES AND APPROPRIATING SPECIFIC SUMS TO BE REQUIRED FOR THE **DEBT SERVICE FUND** DURING THE FISCAL YEAR 2011

BE IT ORDAINED AND ENACTED BY THE COUNCIL OF THE CITY OF EASTON, NORTHAMPTON COUNTY, PENNSYLVANIA.

SECTION 1. For the purposes of the Debt Service Fund for the period from January 1, 2011 to December 31, 2011, the following revenues are anticipated:

ORG. NO.	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
		<u>Revenues</u>		
1311000	34100	Bank Interest	0.00	
	39110	Sale of Assets	0.00	
	39201	Transfer from General Fund	4,899,648.78	
	39204	Transfer from Recrational Fund	60,294.28	
	39206	Transfer from Water Fund	0.00	
	39211	Transfer from Highway Aid	0.00	
	39260	Transfer from Sewer Fund	205,000.54	
	3992	Undesignated Current Year	0.00	
		TOTAL REVENUE		5,164,943.60

SECTION 2. For the purposes of the Debt Service Fund, for the period from January 1, 2011 to December 31, 2011, the following expenditures are anticipated:

ORG. NO.	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
		<u>Expenditures</u>		
1311000	49471	G.O. Bond Principal	2,207,942.09	
	49472	G.O. Bond Interest	2,953,001.51	
	49475	Fiscal Agent Fees	4,000.00	

following expenditures are anticipated:

ORG. NO.	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
		<u>Expenditures</u>		
		Parks		
2025055	4142	Wages - Municipal	235,176.39	
	4144	Salaries/Wages - Other	0.00	
	4153	Long Term Disability	565.00	
	4156	Health Insurance	89,076.79	
	4158	Life Insurance	606.00	
	41601	Pension Contributions/PMRS	16,137.81	
	41603	Pension Contributions/Bond	50,245.23	
	41604	Pension Contributions/Aggr	6,575.96	
	4161	FICA	15,906.19	
	4162	Medicare	3,720.00	
	4163	Unemployment Compensation	654.00	
	4164	Workers Compensation	8,341.15	
	4178	Accrued Terminal Leave	3,125.00	
	4179	Accrued Vacation	3,750.00	
	4182	Accrued Longevity	3,500.00	
	4183	Overtime	6,000.00	
	41837	Overtime - Special Events	5,000.00	
	4241	General Supplies	2,000.00	
	4247	Culture/Recreation Supplies	5,000.00	
	4248	Conserve & Amp; Devel. Supplies	20,000.00	
	4250	Repairs & Amp; Maint. Supplies	26,000.00	
	4265	Small Tools/Equipment	4,000.00	
	4361	Electricity	25,000.00	
	4372	Imprv. (Not Bldg.)	4,950.00	
	4740	Machinery	12,000.00	
				547,329.52
		Recreation		
2025056	4122	Salaries - Directors/Supv.	43,074.60	
	4153	Long Term Disability	103.00	
	4156	Health Insurance	16,715.88	
	4158	Life Insurance	144.00	
	41601	Pension Contributions/PMRS	2,689.63	
	41603	Pension Contributions/Bond	10,049.05	
	41604	Pension Contributions/Aggr.	1,315.19	
	4161	FICA	2,755.88	
	4162	Medicare	644.52	

	4163	Unemployment Compensation	109.00	
	4164	Workers Compensation	1,562.75	
	4178	Accrued Terminal Leave	625.00	
	4179	Accrued Vacation	750.00	
	4213	Small Items of Equipment	0.00	
	4220	Operating Supplies	11,000.00	
	4247	Culture/Recreation Supplies	32,500.00	
	43111	Pa. Park Rec. Ticket Remit	0.00	
	43121	Mgmt Services	142,000.00	
	4321	Telephne Mo. Charges	0.00	
	4331	Travel Expenses	300.00	
	4341	Advertising/Promo Material	1,500.00	
	4374	Machinery & Equipment	5,200.00	
	4510	To Individuals	16,000.00	
	4520	To Institutions - RACP	2,000.00	
	4540	To Non-Governmental Units	2,000.00	
	4991	Contingency	0.00	
	4992	Unreserved Fund Balance	0.00	
				293,038.50
		Hugh Moore Park		
2025057	4250	Reapirs & Amps; Maint. Supplies	9,500.00	
	4265	Small Tools/Equipment	1,000.00	
	4361	Electricity	4,000.00	
	4364	Sewer	0.00	
	4366	Water	2,000.00	
	4530	To Governmental Units	69,222.49	
				85,722.49
		TOTAL EXPENDITURES		926,090.51

SECTION 3. Excepting salary and wage items, any budget line item may be altered by the Administration without further councilmatic approval, up to an aggregate annual amount not to exceed 20 percent of the original budgeted amount for that line item; such alterations may be made only by transfers within the same budget category which includes the budget line to be altered. Any such transfer in excess of amounts authorized hereby shall require specific Councilmatic approval.

SECTION 4. The Administration may alter the line item account numbers to conform with the State's line item suggested format, but may not alter any budget figure without first acquiring City Council approval.

SECTION 5. All Ordinances or parts of ordinances inconsistent herewith be and the same

	36415	Utility Turn on Charge	2,500.00	
	37817	2006 & Prior Del. Water	0.00	
	38015	Recycle Bin Fee	5,000.00	
	38026	Treasurers Magistrate Cost	0.00	
	38029	Recovery Collection Costs	25,000.00	6,479,283.35
		City Clerk		
1010500	38012	Miscellaneous Revenue	1,500.00	1,500.00
		City Solicitor		
1010600	38029	Recovery Collection Costs	0.00	0.00
1011000		City Administration		
	31010	Real Estate Transfer Tax	275,000.00	
	31020	Earned Income Tax	4,300,000.00	
	31030	Prior Years EIT	0.00	
	31031	Prior Years EIT Int/Penalty	0.00	
	31040	Local Services Tax	395,000.00	
	32110	Business License/Permits	0.00	
	32180	TV Cable Franchise	389,000.00	
	34100	Bank Interest	75,000.00	
	34203	Rents-Emerick Bldg	11.00	
	34205	Rent - Water System	1,407,161.81	
	3421	Sponsorship	0.00	
	351002	Grant Trns. from Fund 112	0.00	
	35101	Federal Grants - General	0.00	
	3512	CDBG Reimbursement	0.00	
	35401	State Grants - General	0.00	
	3545	State Grant Reimbursement	0.00	
	35501	PURTA	17,000.00	
	35509	Gaming Revenue	450,000.00	
	38012	Miscellaneous Revenue	15,000.00	
	38014	Miscellaneous Non-Revenue	6,000.00	
	38018	Ins. Reimbursements	0.00	
	38020	Receipt Prior Year Revenue	0.00	
	38024	Phone-Reimbursement	360.00	
	XXXX	Paxinosa Cell Tower Lease	25,000.00	
	38071	Donations	0.00	
	39110	Sales of Assets	0.00	
	39120	Recovery of Assets	0.00	
	39130	Sale of Seized Assets	0.00	
	39140	Forfeited Property Income	0.00	

39203	Transfer from Restlawn	0.00	
39206	Trans. from Water Fund	0.00	
39242	Trans. from Alpha Fund	54,703.00	
39500	Refunds Prior Yr. Expend.	0.00	
3991	Prior Yr. Undesignated	500,000.00	7,909,235.81

1011011 Human Resources

35505	General Municipal Pension	959,744.38	
35508	Ad Hoc Pension	79,500.00	
36170	Civil Service Fees	2,500.00	
38035	Workers Compensation	5,000.00	1,046,744.38

1012000 Police

33110	Police Non-Traffic Violations	115,000.00	
33113	Police State Fines	20,000.00	
33114	Police Reports	17,000.00	
33115	Criminal History Checks	150.00	
3512	CDBG Fed. Grant Reimbursement	0.00	
35194	CD Neighborhood Police	80,500.00	
35401	State Grants - General	0.00	
35402	Public Safety PennDOT DUI	35,000.00	
3541	Buckle/Smooth Operator	14,000.00	
35411	Public Safety DARE Grant	0.00	
35412	Police Miscellaneous Grants	5,265.00	
35413	COPS Fast	210,000.00	
35414	Tobacco Compliance Grant	0.00	
35416	PCCD Grant	33,000.00	
35420	Police Training	0.00	
35421	Police Weed & Seed	0.00	
35422	Police Weed & Seed	0.00	
35427	Rt. 222 Corr. Anti-Gang Grant	0.00	
3545	State Grant Reimb.	0.00	
35702	Public Safety Housing Patrol	0.00	
35801	EASD Crossing Guards	60,000.00	
35802	Local Govern.Payments Police	141,423.66	
36214	Police Service Charges	26,000.00	
36216	False Alarm Service Fees	0.00	
36222	Public Safety Service Charges	0.00	
38025	Police Special Services	37,000.00	
38027	Special Police O/T Reimbursement	40,000.00	
380271	Police Add/S West Easton	0.00	

834,338.66

1012021	Traffic Control		
	33111	Police Traffic Violations	90,000.00
	33112	Police Parking Fines	560,000.00
	36215	Police Towing Charges	15,000.00
	36321	Parking Meters	410,000.00
			1,075,000.00
1013000	Fire Department		
	35401	State Grants - General	0.00
	35804	Glendon Fire Contract	12,912.00
	36216	False Alarm Service Fees	0.00
	36221	Fire Reports	700.00
	38012	Miscellaneous Revenue	5,500.00
			19,112.00
1014000	Planning & Economic Development		
	3512	CDBG Reimbursement	39,500.00
	35195	CD Community Development	0.00
	36134	Hearing Fee	0.00
	36140	Planning Commission Fees	10,000.00
	36156	Shade Tree Commission	250.00
			49,750.00
1014041	Codes & Zoning		
	32120	Professional Licenses	17,500.00
	3512	CDBG Reimbursement	200,000.00
	35190	CD Codes Enforcement	0.00
	36133	Bldg. & Hse. Ins. Appeal Fees	0.00
	36134	Hearing Fees	25,000.00
	36241	Building Permits	230,000.00
	36242	Permit Fees Pa. DCED	5,000.00
	36244	Residential Rental Permit	230,000.00
	36245	Use/Occupancy Permits	30,000.00
	36246	Buyer Notification Fees	45,000.00
	36247	Rental Inspection Fees	500.00
			783,000.00
1014042	Health		
	35504	Alcohol Beverage License	16,000.00
	36413	Grease Trap Inspection Fees`	6,000.00
	36521	Health Licenses	45,000.00
	36522	Health - Reinspection Fees	500.00
			67,500.00
1014500	Economic Development		
	38012	Misc. Revenue	40,000.00
			40,000.00

1015000	Public Services			
	35401	State Grant - General	0.00	
	36157	Forrester Reimb. Funding	0.00	
	38710	Lafayette - Cattell St. Imp.	0.00	0.00
1015051	Municipal Garage			
	3681	Motors Service Charges	0.00	
	38018	Insurance Reimbursements	0.00	
	38044	Gas/Emergency Squad/EHA Proj.	20,000.00	20,000.00
1015052	Municipal Buildings			
	38012	Misc. Revenue	0.00	0.00
1015053	Labor Pool/Solid Waste			
	34101	Interest/Penalty U.B. Billings	125,000.00	
	35404	Sanitation	25,000.00	
	36430	Solid Waste Collections	2,942,891.00	
	38012	Miscellaneous Revenue	0.00	3,092,891.00
1015054	Engineering			
	32280	Street & Curb Permits	15,000.00	
	3512	CDBG Reimbursement	0.00	
	35192	CD City Engineering	0.00	
	36132	Engineering Review Fees	15,000.00	
	36180	Engineering Permits	1,200.00	31,200.00
1015059	Wastewater			
	34101	Interest/Penalty UB Billings	220,000.00	
	35803	EAJSA Indirect Expenses	384,199.11	
	35807	EAJSA Dir. Cost Reimb.	32,060.52	
	36410	Sewer Charges/Metered Sale	5,360,000.00	
	36411	Connection/Tapping Fee	0.00	
	36412	Sewer Private User Charges	160,000.00	
	39510	EAJSA Rebate	200,000.00	6,356,259.63
1015060	Collection Systems			
	35198	CD Collection Systems	0.00	
	36413	Grease Trap Inspection Fees	0.00	
	37816	Service Charges	0.00	0.00
1015063	Highways			
	35403	Highways	22,600.00	

	38016	Highways Miscellaneous Non-Rev.	0.00	22,600.00
1015066		Highway Construction		
	3512	CDBG Reimbursement	0.00	
	35193	CD Street Construction	0.00	0.00
1015068		Parking Facilities		
	34201	Rent - Spring Garden Lots	0.00	
	35806	Easton Parking Authority	441,550.00	
	36325	Parking Facilities - Monthly	0.00	
	37611	Parking 3rd Street Garage	0.00	
	38020	Receipt Prior Yr. Revenue	0.00	
	38038	Event Parking Revenue	0.00	441,550.00
TOTAL REVENUES - GENERAL FUND				28,269,964.83

SECTION 2. For the expenses of the City, the following amounts are hereby appropriated from the revenues available for the year 2011, for the departments, bureaus and specific purpose set forth below:

ORG. NO.	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
1010100		Mayor		
	4110	Salaries - Elected Official	75,000.00	
	4131	Salaries - Professional Staff	52,445.95	
	4141	Salaries - General	41,519.71	
	4143	Salaries - Part Time	0.00	
	4153	Long Term Disability	406.00	
	4156	Health Insurance	46,699.91	
	4158	Life Insurance	432.00	
	41601	Pension Contributions/PMRS	8,068.90	
	41603	Pension Contributions/Bond	30,147.14	
	41604	Pension Contributions/Aggr	3,945.58	
	4161	FICA	10,646.37	
	4162	Medicare	2,489.88	
	4163	Unemployment Compensation	218.00	
	4164	Workers' Compensation	221.18	
	4178	Accrued Terminal Leave	1,250.00	
	4179	Accrued Vacation	1,500.00	
	4182	Accrued Longevity	0.00	
	4312	Management Consulting	0.00	
	4331	Travel Expenses	1,800.00	

4335	Car Allowance	5,400.00	
4344	Other Expenses/Bank Fees	4,500.00	
4420	Dues, Subscription, Memberships	16,500.00	
4460	Meetings/Conferences	3,100.00	
45401	Weed & Seed Program	55,000.00	361,290.62

1010200

Council

4110	Salaries - Elected Officials	56,226.00	
4153	Long Term Disability	0.00	
4156	Health Insurance	16,715.88	
4158	Life Insurance	606.00	
41601	Pension Contributions/PMRS	8,068.90	
41603	Pension Contributions/Bond	30,147.14	
41604	Pension Contributions/Aggr	3,945.58	
4161	FICA	3,486.01	
4162	Medicare	815.28	
4213	Small Items of Equipment	0.00	
4311	Accounting & Auditing	39,000.00	
4420	Dues, Subscriptions, Membership	400.00	
4451	Contrib. to Services	5,000.00	
4460	Meetings/Conferences	300.00	
4540	To Non-Governmental Units	10,000.00	174,710.79

1010300

Finance Department

4110	Salaries - Elected Officials	21,389.00	
4122	Salaries - Directors/Supervisors	261,175.38	
4131	Salaries - Professional Staff	42,339.18	
4141	Salaries - General	273,970.22	
4143	Wages - Part Time	24,960.00	
4153	Long Term Disability	1,386.00	
4156	Health Insurance	158,156.96	
4158	Life Insurance	1,629.00	
41601	Pension Contributions/PMRS	37,654.88	
41603	Pension Contributions/Bond	140,686.64	
41604	Pension Contributions/Aggregated	18,412.69	
4161	FICA	40,839.94	
4162	Medicare	9,551.28	
4163	Unemployment Compensation	1,635.00	
4164	Workers' Compensation	1,671.57	
4178	Accrued Terminal Leave	8,125.00	
4179	Accrued Vacation	9,750.00	
4182	Accrued Longevity	15,000.00	

4183	Overtime	2,000.00	
4212	Forms & Printing	5,000.00	
4213	Small Items of Equipment	1,000.00	
4314	Legal	25,000.00	
43141	Other Legal Expenses	7,500.00	
4460	Meetings/Conferences	2,500.00	1,111,332.74

1010400

Controller

4110	Salaries - Elected Official	21,389.00	
4153	Long Term Disability	0.00	
4156	Health Insurance	0.00	
4158	Life Insurance	101.00	
41601	Pension Contributions/PMRS	0.00	
41603	Pension Contributions/Bond	0.00	
41604	Pension Contributions/Aggr	0.00	
4161	FICA	1,326.12	
4162	Medicare	310.14	
4420	Dues, Subscription, Membership	0.00	23,126.26

1010500

City Clerk

4122	Salaries - Directors/Supervisors	59,138.27	
4141	Salaries - General	44,524.43	
4153	Long Term Disability	249.00	
4156	Health Insurance	20,524.87	
4158	Life Insurance	288.00	
41601	Pension Contributions/PMRS	5,379.27	
41603	Pension Contributions/Bond	20,098.09	
41604	Pension Contributions/Aggr	2,630.38	
4161	FICA	6,845.59	
4162	Medicare	1,600.98	
4163	Unemployment Compensation	218.00	
4164	Workers' Compensation	244.01	
4178	Accrued Terminal Leave	1,250.00	
4179	Accrued Vacation	1,500.00	
4182	Accrued Longevity	4,000.00	
4211	Office Stationary	1,500.00	
4212	Forms & Printing	6,800.00	
4213	Small Items of Equipment	100.00	
4341	Advertising	2,500.00	179,390.89

1010600

City Solicitor

4131	Salaries - Professional Staff	133,055.38	
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4153	Long Term Disability	154.00	
4156	Health Insurance	33,548.54	
4158	Life Insurance	346.00	
41601	Pension Contribution/PMRS	8,068.90	
41603	Pension Contribution/Bond	30,147.14	
41604	Pension Contributions/Aggr.	3,945.58	
4161	FICA	8,373.43	
4162	Medicare	1,958.30	
4163	Unemployment Compensation	327.00	
4164	Workers' Compensation	313.19	
4182	Accrued Longevity	2,000.00	
4314	Legal	20,000.00	
43141	Other Legal Expenses	19,700.00	261,937.46

1011000

City Administrator

4122	Salaries Directors/Supervisor	94,554.00	
4131	Salaries - Professional Staff	0.00	
4141	Salaries - General	0.00	
4143	Salaries - Part Time	0.00	
4144	Salaries - Other	0.00	
4153	Long Term Disability	227.00	
4156	Health Insurance	36,263.95	
4158	Life Insurance	144.00	
41601	Pension Contribution/PMRS	2,689.63	
41603	Pension Contribution/Bond	10,049.05	
41604	Pension Contribution/Aggregated	1,315.19	
4161	FICA	5,947.60	
4162	Medicare	1,390.97	
4163	Unemployment Compensation	109.00	
4164	Workers' Compensation	222.57	
4178	Accrued Terminal Leave	625.00	
4179	Accrued Vacation	750.00	
4182	Accrued Longevity	0.00	
4210	Office Supplies	3,500.00	
4213	Small Items of Equipment	1,000.00	
4312	Management Consulting	0.00	
43121	Management Services	116,688.00	
43126	Refund of Prior Yr. Revenue	1,000.00	
4321	Telephone Monthly Charges	70,000.00	
4323	Telephone Equipment Install	1,800.00	
4324	Cell Phones	14,900.00	
4325	Postage	75,000.00	

4341	Advertising	2,500.00	
4342	Printing	12,000.00	
4344	Other Expenses/Bank Fees	4,000.00	
4351	Insurances	235,806.00	
4373	Buildings	0.00	
4384	Machine & Equipment Rental	40,000.00	
4410	Judgments & Damages	0.00	
4420	Dues, Subscription, Memberships	0.00	
4430	Taxes	500.00	
4460	Meetings/Conferences	3,500.00	
45201	Grant Matches	0.00	
4991	Contingency	84,145.95	
49922	Cash Balance Replenishment	0.00	
4993	Employee Attrition/Reduction	-255,000.00	565,627.91

1011011

Human Resources

4122	Salaries - Directors/Supervisors	63,454.14
4141	Salaries - General	37,989.44
4143	Wages - Part Time	10,000.00
4144	Salaries/Wages - Other	13,300.00
4153	Long Term Disability	243.00
4156	Health Insurance	20,184.35
41561	Health Insurance Prem./Discount	0.00
41565	COBRA Admin. Fee	2,244.00
41566	FSA Admin. Fee	2,800.00
41567	FSA Savings	-3,700.00
4158	Life Insurance	288.00
41581	Life Insurance Premium/Discount	0.00
41601	Pension Contribution/PMRS	5,379.27
41602	PMRS Admin. Fee	100.00
41603	Pension Contribution/Bond	20,098.09
41604	Pension Contribution/Aggregated	2,630.38
4161	FICA	8,028.60
4162	Medicare	1,877.66
4163	Unemployment Compensation	436.00
4164	Workers' Compensation	283.40
4178	Accrued Terminal Leave	1,250.00
4179	Accrued Vacation	1,500.00
4182	Accrued Longevity	2,000.00
4194	Education	8,000.00
4314	Legal	100,000.00
4315	Medical Programs	0.00

4318	Drug Testing	1,200.00	
43181	Drug Testing - Part Time	1,200.00	
4319	Civil Service Expense	15,000.00	
4341	Advertising	850.00	316,636.33

1011012

Data Processing

4122	Salaries - Directors/Supervisors	59,138.27	
4143	Wages - Part Time	24,960.00	
4153	Long Term Disability	142.00	
4156	Health Insurance	6,322.48	
4158	Life Insurance	144.00	
41601	Pension Contributions/PMRS	2,689.63	
41603	Pension Contributions/Bond	10,049.05	
41604	Pension Contributions/Aggr	1,315.19	
4161	FICA	5,454.34	
4162	Medicare	1,275.61	
4163	Unemployment Compensation	218.00	
4164	Workers' Compensation	200.93	
4178	Accrued Terminal Leave	625.00	
4179	Accrued Vacation	750.00	
4182	Accrued Longevity	2,500.00	
4212	Forms & Printing	5,000.00	
4213	Small Items of Equipment	8,000.00	
4262	Data Processing Supplies	4,500.00	
4263	Data Proc. Equip./Software	3,500.00	
43121	Management Services	25,000.00	
4370	Repairs & Maintenance	15,000.00	176,784.50

1012000

Police

4122	Salaries - Directors/Supervisors	678,270.68	
4132	Salaries - Public Safety	2,996,902.87	
4141	Salaries - General	104,582.78	
4143	Wages - Part Time	19,000.00	
4144	Salaries/Wages - Other	44,400.00	
4153	Long Term Disability	251.00	
4156	Health Insurance	870,907.16	
41563	Health Insurance Retirees	65,574.54	
4158	Life Insurance	9,418.00	
41601	Pension Contributions/PMRS	10,758.54	
41603	Pension Contributions/Bond	663,237.04	
41604	Pension Contributions/Aggregated	847,879.58	
41609	Deferred Compensation	0.00	

4161	FICA	8,394.04
4162	Medicare	69,170.89
4163	Unemployment Compensation	7,412.00
4164	Workers's Compensation	120,155.15
4178	Accrued Terminal Leave	41,250.00
4179	Accrued Vacation	49,500.00
4182	Accrued Longevity	141,000.00
4183	Overtime	400,000.00
418301	Overtime - Buckle up/Smth op	14,000.00
41832	Outside Agencies	40,000.00
418321	D.U.I. Overtime	35,000.00
418322	Overtime West-Easton	0.00
418323	Tobacco Compliance Overtime	0.00
418324	Overtime Graffiti Removal	7,500.00
418325	Overtime Tree Trim Lighting	0.00
418326	CDBG Overtime - Neigh. Reimb.	55,000.00
41833	Weed/Seed Violence Prevention	35,000.00
41834	PCCD Overtime	33,000.00
41836	Holiday/Birthday Pay	37,500.00
41837	Overtime Special Events	38,500.00
41839	Non-Sworn Personnel	1,500.00
4194	Education/Training	50,000.00
41941	Tuition Reimbursement	40,000.00
4211	Office Stationery	6,000.00
4212	Forms & Printing	10,000.00
4213	Small Items of Equipment	40,000.00
422021	Graffiti Removal Supplies	2,500.00
422022	Tree Trim /Lighting Supplies	0.00
422023	Tobacco Compliance Supplies	0.00
4224	Psychological/Meds.	5,000.00
4228	K-9 Supplies	32,680.00
4238	Clothing & Supplies	26,580.00
42381	Uniforms - School Guards	600.00
4241	General Supplies	9,230.00
4252	Car Washing	1,800.00
4261	Photo Supplies	2,350.00
4262	Data Processing Supplies	25,220.00
4263	Data Processing Equip./Software	0.00
4312	Management Consulting	53,700.00
43121	Animal Removal	24,000.00
4324	Cell Phones	23,500.00
4327	Radio Equipment Maint.	7,000.00

4352	Liability - Casualty	450,506.00	
4530	To Governmental Units	16,000.00	
4540	To Non-Governmental Units	0.00	
4741	Vehicle Purchases	0.00	8,271,730.27

1012021

Traffic Control

4141	Salaries - General	66,593.33	
4143	Wages - Part Time	102,000.00	
4146	Wages - Crossing Guards	120,000.00	
4153	Long Term Disability	160.00	
4156	Health Insurance	35,103.79	
4158	Life Insurance	202.00	
41601	Pension Contributions/PMRS	5,379.27	
41603	Pension Contributions/Bond	20,098.09	
41604	Pension Contributions/Aggr	2,630.38	
4161	FICA	18,497.29	
4162	Medicare	4,325.98	
4163	Unemployment Compensation	1,090.00	
4164	Workers Compensation	635.52	
4178	Accrued Terminal Leave	1,250.00	
4179	Accrued Vacation	1,500.00	
4182	Accrued Longevity	2,000.00	
4183	Overtime	5,000.00	
4253	Speed Timing Device	1,000.00	
43121	MGMT Services	5,000.00	
4386	Parking Meter Rental	18,400.00	410,865.65

1013000

Fire Department

4122	Salaries - Directors/Supervisors	541,870.74	
4132	Salaries - Public Safety	1,979,709.46	
4143	Wages - Part Time	10,660.00	
4144	Salaries - Wages/Other	8,165.00	
4153	Long Term Disability	375.00	
4156	Health Insurance	665,744.77	
41563	Health Insurance - Retirees	64,652.58	
4158	Life Insurance	4,343.00	
41603	Pension Contribution Bond	432,108.64	
41604	Pension Contribution Aggregated	434,219.00	
4161	FICA	660.92	
4162	Medicare	42,688.93	
4163	Unemployment Compensation	4,796.00	
4164	Workers' Compensation	69,641.83	

4176	Personal Days	35,000.00	
4178	Accrued Terminal Leave	26,874.98	
4179	Accrued Vacation	32,249.98	
4182	Accrued Longevity	199,478.72	
4183	Overtime	335,000.00	
41836	Holiday/Birthday Pay	33,000.00	
4194	Education/Training	25,000.00	
4212	Forms & Printing	100.00	
4213	Small Items of Equipment	5,000.00	
4215	Furnishings	10,000.00	
4224	Psychological/Meds	2,000.00	
4238	Clothing & Supplies	40,000.00	
4242	Protection/Property Supplies	18,000.00	
4250	Repairs & Maintenance	15,000.00	
4262	Data Processing Supplies	1,500.00	
4263	Date Processing Equip./Software	3,500.00	
4265	Small Tools/Equipment	11,000.00	
43121	Management Services	5,500.00	
4327	Radio Equipment Maintenance	12,000.00	
4440	Laundry/Other Sanitation	1,500.00	5,071,339.55

1014000 Planning & Econ. Development

4122	Salaries - Directors/Supervisors	77,029.99
4131	Salaries - Professional Staff	112,451.77
4141	Salaries - General	92,045.97
4143	Part-Time Wages	26,000.00
4144	Salaries/Wages - Other	1,000.00
4153	Long Term Disability	676.00
4156	Health Insurance	82,160.59
4158	Life Insurance	749.00
41601	Pension Contribution/PMRS	14,792.99
41603	Pension Contribution/Bond	55,269.75
41604	Pension Contribution/Aggregated	7,233.56
4161	FICA	19,752.59
4162	Medicare	20,147.48
4163	Unemployment Compensation	708.50
4164	Workers' Compensation	1,085.72
4178	Accrued Terminal Leave	3,437.50
4179	Accrued Vacation	4,125.00
4182	Accrued Longevity	2,500.00
4194	Education	4,000.00
4211	Office Stationary	2,000.00

4213	Small Items of Equipment	1,000.00	
4263	D.P. Equip./Software	1,500.00	
4312	Management Consulting	10,500.00	
4331	Travel Expenses	0.00	
4342	Printing	0.00	
4420	Dues/Subscriptions/Memberships	1,357.90	
4540	To Non-Governmental Units	0.00	541,524.31

1014041

Code Enforcement & Zoning

4122	Salaries - Directors/Supervisors	59,138.27	
4131	Salaries - Professional Staff	53,313.50	
4141	Salaries - General	315,570.82	
4143	Wages - Part Time	27,605.76	
4144	Salaries - Wages Other	8,000.00	
4153	Long Term Disability	1,093.00	
4156	Health Insurance	163,594.68	
4158	Life Insurance	1,197.00	
41601	Pension Contributions/PMRS	32,275.61	
41603	Pension Contributions/Bond	120,588.55	
41604	Pension Contributions/Aggr	15,782.30	
4161	FICA	30,201.96	
4162	Medicare	7,063.36	
4163	Unemployment Compensation	1,308.00	
4164	Workers' Compensation	2,759.44	
4178	Accrued Terminal Leave	7,500.00	
4179	Accrued Vacation	9,000.00	
4182	Accrued Longevity	7,000.00	
4183	Overtime	0.00	
4194	Education	4,000.00	
4212	Forms & Printing	400.00	
4213	Small Items of Equipment	0.00	
4220	Oper. Supplies	800.00	
4261	Photo Supplies	0.00	
43121	MGMT Services	0.00	
4313	Engineer/Architect Services	60,000.00	
4341	Advertising	500.00	
4420	Dues/Subscriptions/Memberships	400.00	
4453	Contracted Maintenance	8,000.00	
4530	To Governmental Units	20,000.00	
4741	Vehicle Purchases	0.00	957,092.25

1014042

Health

4131	Salaries - Professional Staff	0.00	
4141	Salaries - General	0.00	
4143	Salaries - Part Time	47,000.00	
4144	Salaries/Wages - Other	1,000.00	
4153	Long Term Disability	0.00	
4156	Health Insurance	0.00	
4158	Life Insurance	0.00	
41601	Pension Contributions/PMRS	2,689.63	
41603	Pension Contributions/Bond	0.00	
41604	Pension Contributions/Aggr	0.00	
4161	FICA	2,976.00	
4162	Medicare	696.00	
4163	Unemployment Compensation	218.00	
4164	Workers' Compensation	319.89	
4178	Accrued Terminal Leave	0.00	
4179	Accrued Vacation	0.00	
4182	Accrued Longevity	0.00	
4194	Education	900.00	
4212	Forms & Printing	500.00	
4213	Small Items of Equipment	0.00	
4261	Photo Supplies	0.00	
4312	MGMT Consulting	2,500.00	
4315	Medical Programs	2,750.00	61,549.52

1014500

Economic Development

4122	Salaries Director/Supervisor	77,029.99
4141	Salaries General	20,759.86
4143	Wages - Part Time	0.00
4153	Long Term Disability	235.00
4156	Health Insurance	21,304.13
4158	Life Insurance	216.00
41601	Pension Contribution/PMRS	2,689.63
41603	Pension Contribution/Bond	15,073.57
41604	Pension Contribution/Aggr.	1,972.79
4161	FICA	6,190.85
4162	Medicare	1,447.86
4163	Unemployment Compensation	163.50
4164	Workers Compensation	376.03
4178	Accrued Terminal Leave	937.50
4179	Accrued Vacation	1,125.00
4182	Accrued Longevity	0.00
4194	Education/Training	500.00

4211	Office Stationery	200.00
4263	DP Equip./Software	0.00
4331	Travel Expenses	0.00
4342	Printing	0.00
4420	Dues, Subscription, Memberships	10,000.00
43740	Property Disposition	3,000.00
4540	GEDP/Easton Main Street	375,000.00
4710	Land Acquisition	0.00

538,221.71

1015000

Public Works

4122	Salaries - Directors/Supervisors	30,812.00
4141	Salaries - General	24,693.14
4143	Wages Part-Time	38,995.00
4144	Salaries/Wages - Other	30,000.00
4153	Long Term Disability	133.00
4156	Health Insurance	6,687.01
4158	Life Insurance	151.20
41601	Pension Contribution/PMRS	2,824.12
41603	Pension Contribution/Bond	10,551.50
41604	Pension Contribution/Aggregated	1,380.95
4161	FICA	7,820.92
4162	Medicare	1,829.09
4163	Unemployment Compensation	223.45
4164	Workers' Compensation	968.75
4178	Accrued Terminal Leave	656.25
4179	Accrued Vacation	787.50
4182	Accrued Longevity	200.00
4183	Overtime	0.00
4194	Education	7,000.00
4211	Office Stationery	200.00
4213	Small Items of Equipment	150.00
4238	Clothing & Supplies	21,000.00
4248	Conserv. & Develop. Supplies	2,500.00
4331	Travel Expenses	0.00
4382	Imprv. (Not Bldg)	0.00
4460	Meetings/Conferences	750.00
4530	To Governmental Units	0.00

190,313.88

1015051

Municipal Garage

4122	Salaries - Directors/Supervisors	59,138.27
4142	Wages - Municipal	123,488.36
4153	Long Term Disability	438.00

4156	Health Insurance	86,330.83	
4158	Life Insurance	447.00	
41601	Pension Contribution/PMRS	10,758.54	
41603	Pension Contribution/Bond	40,196.18	
41604	Pension Contribution/Aggr	5,260.77	
4161	FICA	12,438.85	
4162	Medicare	2,909.09	
4163	Unemployment Compensation	436.00	
4164	Workers' Compensation	6,625.71	
4178	Accrued Terminal Leave	2,500.00	
4179	Accrued Vacation	3,000.00	
4182	Accrued Longevity	4,500.00	
4183	Overtime	8,000.00	
4231	Vehicle Fuel	200,000.00	
4238	Clothing & Supplies	2,500.00	
4251	Vehicle Parts	100,000.00	
42510	Insur. Vehicle Part/Repair	0.00	
4252	Car Washing	500.00	
4265	Small Tools/Equipment	2,000.00	
4327	Radio Equipment Maintenance	6,000.00	
4374	Machinery & Equipment	100,000.00	777,467.60

1015052

Municipal Buildings

4122	Salaries - Directors/Supervisors	59,138.27
4142	Wages - Municipal	209,914.92
4153	Long Term Disability	646.00
4156	Health Insurance	95,267.21
4158	Life Insurance	649.00
41601	Pension Contributions/PMRS	13,448.17
41603	Pension Contributions/Bond	60,294.28
41604	Pension Contributions/Aggr	7,891.15
4161	FICA	18,122.80
4162	Medicare	4,238.40
4163	Unemployment Compensation	654.00
4164	Workers' Compensation	8,274.75
4178	Accrued Terminal Leave	3,750.00
4179	Accrued Vacation	4,500.00
4182	Accrued Longevity	7,000.00
4183	Overtime	5,000.00
41831	Overtime - Special Events	3,000.00
4226	Cleaning Supplies	5,500.00
4230	Heating Fuel	45,000.00

4242	Protection/Property Supplies	19,000.00	
4265	Small Tools/Equipment	2,000.00	
4361	Electricity	85,000.00	
4362	Gas	50,000.00	
4366	Water	5,000.00	
4373	Buildings	35,000.00	
4383	Building Rent	0.00	
4452	Cleaning Services	22,400.00	
4453	Contracted Maintenance	14,000.00	784,688.95

1015053

Labor Pool/Solid Waste

4122	Salaries - Director/Super	15,406.00	
4141	Salaries - General	46,592.97	
4142	Wages - Municipal	227,200.23	
4143	Wages - Part Time	8,528.00	
4153	Long Term Disability	694.00	
4156	Health Insurance	144,856.07	
4158	Life Insurance	786.20	
41601	Pension Contributions/PMRS	25,686.01	
41603	Pension Contributions/Bond	75,870.30	
41604	Pension Contributions/Aggr	9,929.70	
4161	FICA	20,336.52	
4162	Medicare	4,756.12	
4163	Unemployment Compensation	822.95	
4164	Workers' Compensation	11,647.85	
4178	Accrued Terminal Leave	4,718.75	
4179	Accrued Vacation	5,662.50	
4182	Accrued Longevity	11,100.00	
4183	Overtime	8,800.00	
4226	Cleaning Supplies	0.00	
4244	Public Works Sanitation	2,223,848.00	
4246	Public Works/Service Supplies	12,500.00	
4312	Mgmt. Consultant	8,500.00	2,868,242.17

1015054

Engineering

4131	Salaries - Professional Staff	69,945.42	
4141	Salaries - General	81,631.62	
4143	Wages - Part Time	0.00	
4153	Long Term Disability	364.00	
4156	Health Insurance	42,479.47	
4158	Life Insurance	346.00	
41601	Pension Contribution/PMRS	8,068.90	

41603	Pension Contribution/Bond	30,147.14	
41604	Pension Contribution/Aggr	3,945.58	
4161	FICA	9,870.53	
4162	Medicare	2,308.43	
4163	Unemployment Compensation	327.00	
4164	Workers' Compensation	5,499.23	
4178	Accrued Terminal Leave	1,875.00	
4179	Accrued Vacation	2,250.00	
4182	Accrued Longevity	3,000.00	
4183	Overtime	500.00	
4211	Office Stationery	1,500.00	
4213	Small Items of Equipment	1,200.00	
4241	General Supplies	1,000.00	
4374	Machinery & Equipment	6,000.00	
4420	Dues/Subscriptions/Memberships	1,500.00	273,758.32

1015059

Wastewater

4141	Salaries - General	33,296.67	
4153	Long Term Disability	80.00	
4156	Health Insurance	6,843.08	
4158	Life Insurance	101.00	
41601	Pension Contribution/PMRS	2,689.63	
41603	Pension Contributions/Bond	10,049.05	
41604	Pension Contributions/Aggr.	1,315.19	
4161	FICA	2,286.04	
4162	Medicare	534.64	
4163	Unemployment Compensation	109.00	
4164	Workers Compensation	78.38	
4178	Accrued Terminal Leave	625.00	
4179	Accrued Vacation	750.00	
4182	Accrued Longevity	2,000.00	
4183	Overtime	200.00	
4364	Sewer	2,114,153.58	2,175,111.26

1015060

Collection Systems

4122	Salaries - Directors/Supervisors	59,138.27	
4142	Wages - Municipal	242,934.02	
4143	Wages - Part Time	0.00	
4153	Long Term Disability	725.00	
4156	Health Insurance	110,810.93	
4158	Life Insurance	750.00	
41601	Pension Contributions/PMRS	18,827.44	

41603	Pension Contributions/Bond	70,343.32	
41604	Pension Contributions/Aggr	9,206.34	
4161	FICA	20,689.23	
4162	Medicare	4,838.61	
4163	Unemployment Compensation	763.00	
4164	Workers Compensation	10,959.20	
4178	Accrued Terminal Leave	4,375.00	
4179	Accrued Vacation	5,250.00	
4182	Accrued Longevity	7,000.00	
4183	Overtime	15,000.00	
4246	Public Works/Service Supplies	2,000.00	
4265	Small Tools/Equipment	3,500.00	
4312	Management Consulting	0.00	
4361	Electricity	2,500.00	
4370	Repairs & Maintenance	32,000.00	
4372	Improvements (Not Buildings)	2,100.00	
4453	Contracted Maintenance	17,500.00	
4454	Alarm Services	0.00	
49231	Debt Fund	0.00	641,210.36

1015063

Highways

4122	Salaries - Directors/Supervisors	59,138.27	
4142	Wages - Municipal	509,293.90	
4153	Long Term Disability	1,362.00	
4156	Health Insurance	188,132.26	
4158	Life Insurance	1,457.00	
41601	Pension Contribution/PMRS	34,965.25	
41603	Pension Contribution/Bond	140,686.64	
41604	Pension Contribution/Aggr	18,412.69	
4161	FICA	40,156.29	
4162	Medicare	9,391.39	
4163	Unemployment Compensation	1,526.00	
4164	Workers's Compensation	19,251.20	
4178	Accrued Terminal Leave	8,750.00	
4179	Accrued Vacation	10,500.00	
4182	Accrued Longevity	15,500.00	
4183	Overtime	40,000.00	
41831	Overtime - Special Events	4,500.00	
4213	Small Items of Equipment	2,000.00	
4245	Highway Supplies	21,000.00	
4251	Vehicles Parts	4,000.00	
4260	Small Tools & Minor Equipment	2,000.00	1,132,022.89

1015064		Street Cleaning		
	4251	Vehicle parts	5,500.00	5,500.00
1015065		Snow Removal		
	4245	Highway Supplies	0.00	
	4151	Vehicle Parts	5,000.00	
	4265	Small Tools/Equipment	0.00	5,000.00
1015066		Highway Construction		
	4245	Highway Supplies	27,000.00	27,000.00
1015067		Electric		
	4122	Salaries - Directors/Supervisors	59,138.27	
	4142	Wages - Municipal	0.00	
	4153	Long Term Disability	142.00	
	4156	Health Insurance	17,704.69	
	4158	Life Insurance	144.00	
	41601	Pension Contribution/PMRS	2,689.63	
	41603	Pension Contribution/Bond	10,049.05	
	41604	Pension Contribution/Aggr	1,315.19	
	4161	FICA	3,844.82	
	4162	Medicare	899.19	
	4163	Unemployment Compensation	109.00	
	4164	Workers' Compensation	2,145.54	
	4178	Accured Terminal Leave	625.00	
	4179	Accured Vacation	750.00	
	4182	Accured Longevity	0.00	
	4183	Overtime	1,000.00	
	41831	Overtime - Special Events	500.00	
	4213	Small Items of Equipment	0.00	
	4227	Electrical Supplies	24,000.00	
	4265	Small Tools/Equipment	3,000.00	128,056.38
1015068		Parking Facilities		
	4142	Wages - Municipal	40,973.40	
	4143	Wages - Part Time	31,980.00	
	4144	Salaries/Wages - Other	7,500.00	
	4153	Long Term Disability	98.00	
	4156	Health Insurance	15,994.47	
	4158	Life Insurance	101.00	
	41601	Pension Contribution/PMRS	2,689.63	

41603	Pension Contribution/Bond	10,049.05	
41604	Pension Contribution/Aggr	1,315.19	
4161	FICA	5,798.76	
4162	Medicare	1,356.16	
4163	Unemployment Compensation	436.00	
4164	Workers' Compensation	1,565.60	
4178	Accrued Terminal Leave	625.00	
4179	Accrued Vacation	750.00	
4182	Accrued Longevity	2,500.00	
4183	Overtime	3,200.00	
41837	Overtime Special Events	13,500.00	
4312	Management Consulting	0.00	
43121	Management Services	5,500.00	
4321	Telephone Monthly Charges	1,500.00	
4351	Insurances	29,500.00	
4361	Electricity	38,000.00	
4373	Buildings	18,000.00	
4374	Machinery & Equipment	5,500.00	
4530	To Governmental Units	0.00	238,432.26
TOTAL EXPENDITURES - GENERAL FUND			28,269,964.83

SECTION 3. Excepting salary and wage items, any budget line-item may be altered by the Administration without further Councilmatic approval, up to an aggregate annual amount not to exceed 20 percent of the original budgeted amount for that line-item; such alterations may be made only by transfers within the same budget category which includes the budget line-item to be altered. Any such transfer in excess of amounts authorized hereby shall require specific Councilmatic approval.

SECTION 4. The administration may alter the line item account numbers to conform with the state's line item suggested format, but may not later any budget figure without first acquiring City Council approval.

SECTION 5. All ordinances, or parts of ordinances, inconsistent herewith be and they are hereby repealed.

SECTION 6. This ordinance shall be effective January 1, 2011.

Signed the day of December, 2010

ATTEST: _____
City Clerk

Mayor

File of the Council of the City of Easton, Pa.

Ordinance No.

SESSION 2010

Bill No. 50

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Introduced by: Kenneth Brown – November 10, 2010

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Enacted by Council:

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AN ORDINANCE: FIXING THE TAX RATE FOR ALL CITY PURPOSES FOR THE YEAR 2011

THE CITY OF EASTON HEREBY ORDAINS:

SECTION 1. A tax rate of 24.95 Mill on each dollar of assessed valuation, provided such valuation is fixed at a rate of 50% of market value as established by the Northampton County Assessment Office, be and the same is hereby levied on all persons and property within the said City subject to taxation for City purposes for the year 2011 as follows:

	<u>Mills</u>	<u>Per One Dollar</u>	<u>Per One Hundred Dollars of Assessed Valuation</u>
General City Purposes	15.807	0.015807	1.5807
Debt Fund Real Est. Tax	6.683	0.006683	0.6683
Rec. Fund Real Est. Tax	<u>2.46</u>	<u>0.00246</u>	<u>0.246</u>
	24.950	0.024950 per \$1.00	2.4950 per \$100

SECTION 2. A residence tax for general revenue purposes of the City be and is hereby levied on all inhabitants above the age of eighteen (18) years in the sum of Five (\$5.00) Dollars.

SECTION 3. All Ordinances or parts of ordinances inconsistent herewith be, and the same are hereby repealed.

SECTION 4. This ordinance shall become effective January 1, 2011.

Signed the _____ day of December, 2010

ATTEST: _____
City Clerk

Mayor

File of the Council of the City of Easton, Pa.

Ordinance No.

SESSION 2010

Bill No. 51

=====

Introduced by: Kenneth Brown – November 10, 2010

=====

Enacted by Council:

=====

AN ORDINANCE: Amending Ordinance No. 5230, 2010 State Highway Aid Fund Budget

THE CITY OF EASTON HEREBY ORDAINS:

SECTION 1. Ordinance No. 5230, 2010 State Highway Aid Fund be and it is hereby amended as follows:

<u>Acct. No.</u>	<u>Description</u>	<u>Budgeted</u>	<u>Proposed Change</u>	<u>Proposed Budget</u>
1115063-39141	Trans. from Reserve	\$ 0	\$86,200	\$86,200
TOTAL REVENUE INCREASE			\$86,200	

<u>Acct. No.</u>	<u>Description</u>	<u>Budgeted</u>	<u>Proposed Change</u>	<u>Proposed Budget</u>
111-5063-4222	Chemicals	\$ 38,415.64	\$40,000	\$ 78,415.64
111-5063-4361	Electricity	\$395,417.82	\$46,200	\$441,617.82
TOTAL EXPENDITURE INCREASE			\$86,200	

SECTION 2. All Ordinances or parts of ordinances inconsistent herewith be, and the same are hereby repealed.

SECTION 3. This ordinance shall take effect immediately following adoption by Council.

Signed the day of , 2010

ATTEST: _____
City Clerk

Mayor

File of the Council of the City of Easton, Pa.

Ordinance No.

SESSION 2010

Bill No. 52

=====

Introduced by: Kenneth Brown – November 10, 2010

=====

Enacted by Council:

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AN ORDINANCE: Amending the Miscellaneous Grant Fund

THE CITY OF EASTON HEREBY ORDAINS:

SECTION 1. The Miscellaneous Grant Fund be and it is hereby amended in the following manner:

<u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Proposed Change</u>	<u>Proposed Budget</u>
1234500-35806	Easton Parking Authority	\$600,000	\$2,700,000	\$3,300,000
TOTAL REVENUE INCREASE			\$2,700,000	

<u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Proposed Change</u>	<u>Proposed Budget</u>
1234500-4710	Land Acquisition	\$400,000	\$2,600,000	\$3,000,000
1234500-4660	Professional Fees	\$159,500	\$ 100,000	\$ 269,500
TOTAL EXPENDITURE INCREASE			\$2,700,000	

SECTION 2. All Ordinances or parts of ordinances inconsistent herewith be, and the same are hereby repealed.

SECTION 3. This ordinance shall take effect immediately following adoption by Council.

Signed the day of , 2010

ATTEST: _____
City Clerk

Mayor

Resolution
of the
City of Easton, Pennsylvania

No.

Date: November 11, 2010

Introduced by: Salvatore J. Panto, Jr.

RESOLVED that the Council of the City of Easton, Pa. hereby authorizes the waiving of parking meter fees for November 26th and 27th, December 4th, 11th, and 18th, 2010.

This is to certify that the above Resolution was adopted by the City Council on the above date.

Attest: _____
City Clerk

Signed: _____
Mayor

Resolution
of the
City of Easton, Pennsylvania

No.

Date: November 10, 2010

Introduced by: Kenneth Brown

RESOLVED that the Council of the City of Easton, Pa. has reviewed and approves a Memorandum of Understanding for the Easton Transportation Center, copy attached hereto, between the Lehigh and Northampton Transportation Authority (LANTA), the Easton Parking Authority and the City of Easton.

BE IT FURTHER RESOLVED that Council authorizes the Mayor and City Controller to sign said Agreement and the City Clerk to attest to same.

This is to certify that the above Resolution was adopted by the City Council on the above date.

Attest: _____
City Clerk

Signed: _____
Mayor

Resolution
of the
City of Easton, Pennsylvania

No.

Date: November 10, 2010

Introduced by: Kenneth Brown

RESOLVED that the Council of the City of Easton, Pa. has reviewed and approves an Assignment & Subordination of Leases and Rents (copy attached hereto) in favor of the Pennsylvania Infrastructure Investment Authority regarding an Easton Suburban Water Authority Loan – No. 80172; and

BE IT FURTHER RESOLVED that Council authorizes the Mayor and City Controller to sign said Assignment and Subordination of Leases and Rents on behalf of the City and the City Clerk to attest to same.

This is to certify that the above Resolution was adopted by the City Council on the above date.

Attest: _____
City Clerk

Signed: _____
Mayor